

**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

**Report and Financial Statements**

**For the year ended 30th April 2019**

**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

<b>CONTENTS</b>	<b>Page</b>
Company Information	1
Directors' Report	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8-9
Notes Forming Part of the Financial Statements	10-14

**National Navigation Award Scheme  
(A Company Limited by Guarantee)****Company Information****Directors**

Ms Susan Harvey  
Mr William Keith Rugg  
Miss Margaret Porter  
Mr David Thompson  
Miss Pamela Margaret Hickin  
Mr Christopher Roy Conley  
Ms Kathryn Blackie-Taylor (appointed 3rd November 2018)  
Ms Josephine (Viki) Williams (appointed 3rd November 2018)  
Mr Peter John Hawkins  
Mr James Caleb Woodhouse  
Mr Gavin Nigel Williams  
Mr Richard James Ayres  
Mr Ian Stewart  
Dr Fabian Alexander Seymour

**Secretary**

Ms Susan Harvey

**Scottish Charity Number:**

SC039201

**Company Number**

SC320350

**Registered Office**

Office 17 Stirling Enterprise Park  
Springbank Road  
Stirling  
Stirlingshire  
FK7 7RP

**Accountants:**

Haines Watts  
Chartered Accountants  
Victoria House  
87 High Street  
Tillicoultry  
FK13 6AA

**Bankers:**

Santander UK  
Bridle Road  
Bootle  
L30 4GB

Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

**National Navigation Awards Scheme  
(A Company Limited by Guarantee)  
Company No. SC320350  
Report of the trustees, incorporating a directors' report**

**For the year ended 30th April 2019**

**Structure, Governance and Management**

The directors present their report and the financial statements for the year ended 30th April 2019.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The company was incorporated as a company limited by guarantee on 4th April 2007 and registered as a charity on 1st May 2008. On that date all the assets and liabilities of the National Navigation Award Scheme Association were transferred to the company. Activities commenced on 1st May 2008.

The company has been established under a Memorandum of Association which lays down the company's objects and is governed by its Articles of Association.

As per the Articles of Association, recruitment of new directors is normally at the AGM: any provider or supporter of NNAS can be nominated and seconded to stand for election. There can be up to 15 directors. If needed, there will be an election for directorship as per the Articles of Association. Directors are appointed for 3 years after which they can stand for re-election.

At present, induction and training are achieved by learning from existing directors who provide a mentoring role. New directors are encouraged to attend suitable local charity director's training courses.

An induction pack of previous minutes, Memorandum and Articles of the Charity, advice for Trustees and Directors from OSCR and previous annual accounts are provided for new Directors.

**Objectives and activities**

The objects of the charity are to encourage the acquisition of land navigational skills for the purpose of fostering:

- safety in the outdoors
- empowering people with skills for lifelong enjoyment and physical activity
- enabling a better understanding of and empathy for the environment and natural heritage.
- facilitating responsible access and enjoyment of the countryside.
- improving health and physical wellbeing.
- encouraging better preparation for sport and outdoor recreation.
- extending social inclusion.
- empowering disadvantaged persons.
- empowering people with disabilities.
- encouraging social responsibility and citizenship.
- widening educational opportunities.

These aims are related to the general public and in particular young people.

Activities to achieve the aims include:

- delivering navigation skills through the NNAS Navigator Awards and the Outdoor Discovery Awards (previously Young Navigator Star Award) to as wide a range of participants as possible.
- liaising with a range of outdoor, education and learning bodies to enable their contacts to have access to the Navigator and ODA schemes and to promote good practice for teaching navigation skills.

**National Navigation Award Scheme****(A Company Limited by Guarantee)****Company No. SC320350****Report of the trustees, incorporating a directors' report (continued)****For the year ended 30th April 2019****Achievements during year**

The main achievements during the year were:

- Continuing development of training and assessments on Navigator and YNSA / ODA courses during the financial year.
- Finalising the revision of the YNSA Scheme, resulting in its replacement and introduction of the Outdoor Discovery Awards (ODA).
- Publication of the Outdoor Discovery Award handbook
- Continuing to develop the NNAS with a variety of external organisations for their participants: the Army Cadets continue to integrate NNAS syllabus with their cadet navigation training throughout the UK; Skillforce are integrating YNSA into their syllabus, with progression to ODA over coming months.
- Utilising external fee paid qualified moderators for all Navigator levels, in particular for assessing and giving support to Providers.
- There are now 50+ approved NNAS Tutor Award Directors, providing regional delivery of the new NNAS Tutor Award.
- The online shop on the website went live in June 2018, offering equipment and resources at a discount to registered Providers.
- Work continuing towards the accreditation of Silver and Gold Navigator awards with the SCQF
- Exhibited at the Outdoor Trade Show in Manchester in July. An opportunity to raise the profile of the NNAS and its aims.
- The Gold Navigator award was reviewed, with the aim of updating it in the coming year
- ODA certificates printed in Welsh.
- New part-time office Staff member employed, allowing for longer office opening hours and greater support for Providers.

For 2019-2020 the following work programme will continue the short projects to improve the moderation of courses, and continue to extend the delivery of the NNAS Tutor Award.

- initiate the process for project based developments
- Continue to enroll further NNAS Tutor Award Directors, in regions that still require them, to standardise the teaching of the awards.
- carry out moderation visits for Providers at all levels.
- Update and continue promotion of the Tutor Handbook and NNAS to communities of interest
- Developing a strategic forward plan for the charity
- Continue to work through and finish the process for SCQF accreditation for the Silver and Gold Navigator awards
- Pilot the new updated Gold Navigator award and roll out to all Gold award Providers.
- Begin new working relationships with key organisations to the benefit of these and for raising public knowledge and interest in NNAS and navigation.

**Financial Review**

At present, reserves of at least 2 years of current running costs are to be held. Any additional reserves are being accrued at present to be able to deliver the range of short term projects which the NNAS will be carrying out in the next 12 - 24 months. Although grant funding may be available and will be sought, there can be no guarantee that such grants can be possible within the timescale for this initial range of projects. In future, the work programme will be planned within the timescale of grant funding bodies to deliver NNAS projects.

**National Navigation Award Scheme**

**(A Company Limited by Guarantee)**

**Company No. SC320350**

**Report of the trustees, incorporating a directors' report (continued)**

**For the year ended 30th April 2019**

**Voluntary Help**

Voluntary help includes the following:

- All directors are volunteers and attend some 4 Directors meetings plus the AGM each year in addition to substantial time and efforts outwith meetings to ensure the smooth running of the charity and the delivery of the various projects currently underway, which amounts to approximately 80 days per year.
- Director/provider help with the projects: Website, Handbook promotion, ODA development, Provide workshop development and delivery, etc: amounting to approximately 70 days
- Volunteer help with workshops of approximately 20 days.

**Responsibilities of the Directors**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of these resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**National Navigation Award Scheme**

**(A Company Limited by Guarantee)**

**Company No. SC320350**


**Report of the trustees, incorporating a directors' report (continued)**


**The Directors**

The directors who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the Board of Directors and signed on its behalf by

  
\_\_\_\_\_  
Miss M Porter  
Chairperson and director

  
\_\_\_\_\_  
Date

**Independent Examiner's Report to the Directors of National Navigation Awards Scheme  
(A Company Limited by Guarantee)**

**For the year ended 30th April 2019**

I report on the accounts of the charity for the year ended 30th April 2019 which are set out on pages 7-14.

**Respective responsibilities of directors and examiner**

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The directors consider that the audit requirement of Regulation [10(1) (a) to (c)] of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - b) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations; have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Craig Hunter*

Craig Hunter  
Chartered Accountant  
On Behalf of Haines Watts  
Victoria House  
87 High Street  
Tillicoultry  
FK13 6AA

14 October 2019  
Date

**National Navigation Award Scheme**  
**(A Company Limited by Guarantee)**  
**Statement of Financial Activities ( Incorporating an income & expenditure account)**  
**For the year ended 30th April 2019**

	<b>Note</b>	<b>Unrestricted Funds 2019 £</b>	<b>Unrestricted Funds 2018 £</b>
<b>Incoming and endowments from:</b>	<b>3</b>		
Incoming resources from generated funds			
Donations and legacies		13,294	9,817
Activities for generating funds		25,339	21,043
Income from investments		234	97
Income from charitable activities		25,610	21,835
Employment allowance		309	-
<b>Total income and endowments</b>		<b>64,786</b>	<b>52,792</b>
<b>Expenditure on:</b>	<b>4</b>		
Expenditure on raising funds		6,794	4,989
Expenditure on charitable activities		49,306	35,281
Other expenditure		8,396	6,821
<b>Total resources expended</b>		<b>64,496</b>	<b>47,091</b>
<b>Net Incoming/(outgoing) resources</b>		<b>290</b>	<b>5,701</b>
<b>Fund balance at 1st May 2018</b>		<b>110,228</b>	<b>104,527</b>
<b>Total funds as at 30th April 2019</b>		<b>110,518</b>	<b>110,228</b>

The notes on pages 10-14 form part of these accounts.

**National Navigation Award Scheme**      **Company No. SC320350**  
**(A Company Limited by Guarantee)**  
**Balance Sheet**  
**As at 30th April 2019**

	<b>Note</b>	<b>Unrestricted Funds 2019 £</b>	<b>Unrestricted Funds 2018 £</b>
<b>Fixed assets</b>			
Intangible assets	7	1,125	2,250
<b>Current assets</b>			
Stock		4,548	4,846
Debtors	8	4,341	3,832
Cash at bank and in hand		102,724	101,867
<b>Total current assets</b>		<u>111,613</u>	<u>110,545</u>
<b>Creditors: amounts falling due within one year</b>	9	<u>2,220</u>	<u>2,567</u>
<b>Net current assets</b>		109,393	107,978
<b>Total assets less current liabilities</b>		<u>110,518</u>	<u>110,228</u>
<b>Funds of the Charity</b>			
Unrestricted funds		110,518	110,228
Restricted funds		-	-
<b>Total funds</b>	10	<u>110,518</u>	<u>110,228</u>


The notes on pages 10-14 form part of these accounts.

**National Navigation Award Scheme**      **Company No. SC320350**  
**(A Company Limited by Guarantee)**  
**Balance Sheet**  
**As at 30th April 2019**

The Directors:

1. Confirm that for the year ending 30th April 2019 the company was entitled to the exemption under sub section (1) of section 477 of the Companies Act 2006.
2. Confirm that no notice requiring an audit had been deposited under section 476 of the Companies Act 2006 in relation to the financial statements for the financial period; and
3. Acknowledge their responsibility for:
  - a) Ensuring that the company keeps accounting records which comply with section 386 and section 387 of the Companies Act 2006; and
  - b) Preparing financial statements which give a true and fair view of the state of the company as at the end of the financial period in accordance with the requirements of section 396 Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 21/05/2019 and signed on its behalf:

  
\_\_\_\_\_  
S Harvey  
Director  
\_\_\_\_\_  
M Porter  
Director

The notes on pages 10-14 form part of these accounts.

**National Navigation Award Scheme  
(A Company Limited by Guarantee)  
Notes to the Financial Statements**

**For the year ended 30th April 2019**

**1. Basis of Preparation**

***a. Basis of Accounting***

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 these accounts

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

***b. Going concern***

These accounts have been prepared on the going concern basis.

***c. Public benefit entity***

National Navigation Award Scheme meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**2. Accounting Policies**

**Incoming resources**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; the directors are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources

The value of any voluntary help is not included in the accounts but is described in the Directors' Annual report

Investment income is included when receivable.

**Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include the costs of preparation and examination of Statutory Accounts, Trustee meetings and any legal advice to the Trustees on governance or constitutional matters.

**Intangible fixed assets**

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

Website - 25% per annum straight line

**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

**Notes to the Financial Statements  
For the year ended 30th April 2019**

**2. Accounting Policies -Cont'd**

**Stock**

Only items with a resale value are included in stock at the year end. Stock is valued at the lower of cost and net realisable value. All other stock items are expensed in the year of purchase.

**Unrestricted Funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**Restricted Funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. The charity currently has no restricted reserves.

**Operating leases**

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**3. Analysis of Incoming Resources**

**Donations and legacies**

	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
General donations	3,262	2,945
Donations towards workshops	6,700	5,010
Donations towards annual general meeting	2,017	1,465
Book royalties	1,315	397
	<u>13,294</u>	<u>9,817</u>

**Activities for generating funds**

**Trading Activities:**

Badge and certificate sales	22,670	19,217
Book sales	1,147	606
Recta Starter compass packs sales	-	53
Product income	1,522	1,167
	<u>25,339</u>	<u>21,043</u>

**Incoming resources from charitable activities**

Registrations	<u>25,610</u>	<u>21,835</u>
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**Income from investments**

Bank interest	<u>234</u>	<u>97</u>
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**Employment Allowance**

	<u>309</u>	<u>-</u>
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**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

**Notes to the Financial Statements  
For the year ended 30th April 2019**

**4. Analysis of expenditure on charitable activities**

**Expenditure on raising funds**

Trading activity costs:

	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
Badges and certificates	1,813	532
Books and publications	2,235	3,216
Books	809	306
Compass Pack	744	-
Product Expenses	1,160	935
Carriage	34	-
	<u>6,794</u>	<u>4,989</u>

**Expenditure on charitable activities**

Administration	12,067	15,635
Gross wages	9,039	-
Employer's pension contribution	69	-
Office supplies	2,038	1,200
Postage	1,374	1,202
Telephone	609	465
Utilities	(13)	-
Website administration	3,705	4,323
Workshop expenses	1,682	-
Moderation/Workshop development	415	1,788
Technical and advisory fees	5,408	4,992
Marketing	7,298	93
Dues and Subscriptions	135	412
Insurance	438	331
Tutor resources and course costs	-	952
Travel and subsistence	2,354	1,553
Bad debts	222	140
Amortisation	1,125	1,125
Governance Costs (see note below and note 5)	1,317	1,070
Sundry	26	-
	<u>49,306</u>	<u>35,281</u>

Governance costs

Accountancy, legal and professional fees	<u>1,317</u>	<u>1,070</u>
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Other expenditure

Rent	3,983	3,958
Room hires	550	501
AGM Expenses	<u>3,312</u>	<u>1,982</u>
	<u>7,845</u>	<u>6,441</u>

Finance

Bank charges	<u>551</u>	<u>380</u>
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**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

**Notes to the Financial Statements  
For the year ended 30th April 2019**

**5. Resources expended include:**

Fees for examination of the accounts and accountancy services

Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
1,317	1,070
<u>1,317</u>	<u>1,070</u>

**6. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

**7. Intangible fixed assets**

	Website £
<b>Cost</b>	
At 1st May 2018	
Cost b/fwd	4,500
At 30th April 2019	<u>4,500</u>
<b>Amortisation</b>	
At 1st May 2018	2,250
Charge for year	1,125
At 30th April 2019	<u>3,375</u>
<b>Net Book Value</b>	
At 30th April 2019	<u>1,125</u>
At 30th April 2018	<u>2,250</u>

**8. Debtors**

	Unrestricted Funds 2019 £	Unrestricted Funds 2018 £
Trade debtors	2,424	1,984
Prepayments	1,572	1,063
Other debtors	345	785
	<u>4,341</u>	<u>3,832</u>

**National Navigation Award Scheme  
(A Company Limited by Guarantee)**

**Notes to the Financial Statements  
For the year ended 30th April 2019**

	<b>Unrestricted Funds 2019 £</b>	<b>Unrestricted Funds 2018 £</b>
<b>9. Creditors : amounts falling due within one year</b>		
Trade creditors	638	945
Accruals	1,030	967
Other creditors	390	655
PAYE	109	-
Pension fund	53	-
	<u>2,220</u>	<u>2,567</u>

**10. Analysis of Charitable Funds**

	<b>Balance b/fwd 01/05/2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Fund c/fwd 30/04/2019 £</b>
Unrestricted fund	<u>110,228</u>	<u>64,786</u>	<u>(64,496)</u>	<u>110,518</u>

There are no restricted funds in the year to 30th April 2019

**11. Commitments under operating leases**

At 30th April 2019 the company had aggregate monthly commitments under non-cancellable operating leases as set out below:

	<b>2019 £</b>	<b>2018 £</b>
Operating leases which expire:		
Within 1 month	<u>334</u>	<u>332</u>

**12. Directors' Remuneration and Related Party Transactions**

No directors received any remuneration during the year however directors were reimbursed for travel expenses incurred on behalf of the charity.

Directors Susan Harvey and James Woodhouse are directors of companies or owners of businesses that supply services to NNAS. In no case do the aforementioned directors vote or have any consideration in the decision for the use of these services. Goods and services provided at an arms length transaction during the year were as follows:

<b>Director</b>	<b>Company</b>	<b>2019 £</b>	<b>2018 £</b>
Susan Harvey	Harvey Maps	3,986	4,010
James Woodhouse	Woodhouse Mountaineering	6,208	6,641
Pete Hawkins	Pete Hawkins Ltd	291	-

**13. Company Limited by Guarantee**

NNAS is a company Limited by Guarantee of its members and it does not have share capital. Each member has undertaken to contribute an amount not exceeding one pound towards any deficit arising in the event of the company being wound up.

**14. Average Employees and Wages**

There was an average of 2 employees for the year (2018: Nil).

There are no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.