

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

Report and Financial Statements

For the year ended 30th April 2021

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

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

Mr William Keith Rugg (Resigned 15th March 2021)
Miss Margaret Porter
Mr David Thompson
Miss Pamela Margaret Hickin (Resigned 21st June 2021)
Mr Christopher Roy Conley
Mr Peter John Hawkins
Mr Gavin Nigel Williams
Mr Richard James Ayres (Resigned 23rd November 2020)
Dr Fabian Alexander Seymour
Mrs Fenella Elizabeth Anne Dowler-Luke (Resigned 23rd November 2020)
Mr John Mark Kewley
Mr Lewis John Taylor (Resigned 23rd July 2021)
Ms Hua Cui (Appointed 23rd November 2020)
Mr Kevin Michael Found (Appointed 23rd November 2020)
Mr Mark James Reid (Appointed 14th January 2021)

Secretary

Mr David Thompson

Scottish Charity Number:

SC039201

Company Number

SC320350

Registered Office

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

Accountants:

Haines Watts
Wallace House
Maxwell Place
Stirling
FK8 1JU

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 2021

Structure, Governance and Management

The directors present their report and the financial statements for the year ended 30th April 2021.

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 2021

Achievements during year

The main achievements during the year were:

- Continuing development of training and assessments on Navigator and ODA courses during the financial year.
- Continuing to develop the NNAS with a variety of external organisations for their participants:
- Supporting our providers during the Covid - 19 pandemic by pausing registrations during the first lockdown
- There are now 70+ approved NNAS Tutor Award Directors, providing regional delivery of the new NNAS Tutor Award.
- The Outdoor navigation handbook for tutors was revised and the second edition was published
- Accreditation of silver and gold navigator awards with the SQA was achieved.

For 2021-2022 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.

- Continue with project based developments
- Continue to enrol further NNAS Tutor Award Directors, in regions that still require them, to standardise the teaching of the awards.
- Develop a regional provider network and an appropriate system of moderation across the two Award schemes
- Continue promotion of NNAS to communities of interest
- Utilise the strategic plan developed at the March 2020 meeting to take the charity forward.
- Begin new working relationships with key organisations to the benefit of these and for raising public knowledge and interest in NNAS and navigation.
- NNAS continues to be careful to retain reserves during the ongoing pandemic, while continuing to promote the charity's aims.
- Develop a system of subgroups, with non-board members where necessary, to support the main Board structure
- Investigate how we can better serve our providers and end users better by investigating improved/alternative CMS system

Financial Review

At present, reserves of at least 1 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.

The lockdown due to Covid- 19 has had a major impact on our course providers, and therefore on National Navigation Award Scheme as providers were suddenly unable to deliver the courses therefore income from course fees and badges stopped.

To support our course providers the National Navigation Award Scheme Board agreed to extend the current registration period for our providers, in effect giving them an extra six months for free.

One of the two members of staff were furloughed and the technical advisors consultancy was suspended for a few months. These actions have allowed National Navigation Award Scheme to continue along with current reserves held.

Despite the drop in income and use of some reserves, National Navigation Award Scheme is still in a relatively good position to continue trading for the next 12 months and more. Covid - 19 support grants were applied for successfully and once the full lockdowns were lifted many courses began running again resulting in some income from course fees.

Based on these assessments, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Voluntary Help

Voluntary help includes the following:

- All directors are volunteers and attend some 5 Directors meetings plus the AGM each year in addition to substantial time and efforts out with 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.

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 2021

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.

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



Mr P Hawkins
Chairperson and director

01/11/21
Date

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

For the year ended 30th April 2021

I report on the accounts of the charity for the year ended 30th April 2021 which are set out on pages 6-13.

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

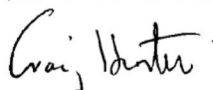
In the course of my examination, no matter has come to my attention:

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
Chartered Accountant
On Behalf of Haines Watts
Wallace House
Maxwell Place
Stirling
FK8 1JU



18/11/2021

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 2021

	Note	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Incoming and endowments from:	3		
Incoming resources from generated funds			
Donations and legacies		14,355	19,781
Activities for generating funds		16,255	22,984
Income from investments		93	399
Income from charitable activities		14,046	22,650
Employment allowance		1,353	1,022
Total income and endowments		46,102	66,836
Expenditure on:	4		
Expenditure on raising funds		6,856	1,897
Expenditure on charitable activities		54,326	55,743
Other expenditure		4,285	8,764
Total resources expended		65,467	66,404
Net Incoming/(outgoing) resources		(19,365)	432
Fund balance at 1st May 2020		110,950	110,518
Total funds as at 30th April 2021		91,585	110,950

The notes on pages 9-13 form part of these accounts.

National Navigation Award Scheme **Company No. SC320350**
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2021

	Note	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Fixed assets			
Intangible assets	7	-	-
Tangible assets	8	569	759
Current assets			
Stock		11,337	10,516
Debtors	9	2,671	1,968
Cash at bank and in hand		81,471	99,313
Total current assets		<u>95,479</u>	<u>111,797</u>
Creditors: amounts falling due within one year	10	<u>4,463</u>	<u>1,606</u>
Net current assets		91,585	110,950
Total assets less current liabilities		<u>91,585</u>	<u>110,950</u>
Funds of the Charity			
Unrestricted funds		91,585	110,950
Restricted funds		-	-
Total funds	11	<u>91,585</u>	<u>110,950</u>

The notes on pages 9-13 form part of these accounts.

National Navigation Award Scheme Company No. SC320350
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2021


The Directors:

1. Confirm that for the year ended 30th April 2021 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 ...01/11/21.....and signed on its behalf:



 D Thompson
 Director



 P Hawkins
 Director

The notes on pages 9-13 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 2021

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

The lockdown due to Covid- 19 has had a major impact on our course providers, and therefore on National Navigation Award Scheme as providers were suddenly unable to deliver the courses therefore income from course fees and badges stopped.

To support our course providers the National Navigation Award Scheme Board agreed to extend the current registration period for our providers, in effect giving them an extra six months for free.

One of the two members of staff were furloughed and the technical advisors consultancy was suspended for a few months. These actions have allowed National Navigation Award Scheme to continue along with current reserves held.

Despite the drop in income and use of some reserves, National Navigation Award Scheme is still in a relatively good position to continue trading for the next 12 months and more. Covid - 19 support grants were applied for successfully and once the full lockdowns were lifted many courses began running again resulting in some income from course fees.

Based on these assessments, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

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

Tangible fixed assets

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

Computer Equipment - 20% per annum straight line

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.

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

**Notes to the Financial Statements
For the year ended 30th April 2021**

2. Accounting Policies -Cont'd

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 2021 £	Unrestricted Funds 2020 £
General donations	-	1,282
Donations towards workshops	3,750	6,905
Donations towards annual general meeting	-	1,110
Book royalties	2,439	-
Small business grant	-	10,000
Job retention scheme grant	4,166	484
Business support grant	4,000	-
	<u>14,355</u>	<u>19,781</u>

Activities for generating funds

Trading Activities:		
Badge and certificate sales	12,333	21,273
Book sales	2,797	1,140
Product income	1,125	571
	<u>16,255</u>	<u>22,984</u>

Incoming resources from charitable activities

Registrations	<u>14,046</u>	<u>22,650</u>
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Income from investments

Bank interest	<u>93</u>	<u>399</u>
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Employment Allowance

	<u>1,353</u>	<u>1,022</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 2021**

4. Analysis of expenditure on charitable activities

Expenditure on raising funds

Trading activity costs:

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Badges and certificates	2,856	916
Books and publications	725	283
Books	2,605	939
Product Expenses	642	(247)
Carriage	28	6
	<u>6,856</u>	<u>1,897</u>

Expenditure on charitable activities

Gross wages	26,138	24,328
Employer's pension contribution	371	297
Office supplies	1,153	1,737
Postage	966	1,315
Telephone	672	605
Website administration	529	531
Customer management system	2,880	2,804
Workshop expenses	-	815
Moderation/Workshop development	-	72
Technical and advisory fees	5,344	6,576
Marketing	4,165	5,611
Dues and Subscriptions	175	275
Insurance	550	441
Travel and subsistence	143	4,799
Bad debts	95	(140)
Amortisation/Depreciation	190	1,315
Professional fees	1,080	2,730
SQA Accreditation	7,500	
Governance Costs (see note below and note 5)	2,362	1,620
Sundry	13	13
	<u>54,326</u>	<u>55,744</u>

Governance costs

Accountancy, legal and professional fees	<u>3,441</u>	<u>1,620</u>
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Other expenditure

Rent	4,003	4,003
Room hires	-	1,187
AGM Expenses	-	2,986
	<u>4,003</u>	<u>8,176</u>

Finance

Bank charges	<u>282</u>	<u>588</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 2021**

5. Resources expended include:

Fees for examination of the accounts and accountancy services

Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
2,362	1,620
<u>2,362</u>	<u>1,620</u>

6. Taxation

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

7. Intangible fixed assets

	Website £
Cost	
At 1st May 2020	
Cost b/fwd	4,500
At 30th April 2021	<u>4,500</u>
Amortisation	
At 1st May 2020	4,500
Charge for year	-
At 30th April 2021	<u>4,500</u>
Net Book Value	
At 30th April 2021	<u>-</u>
At 30th April 2020	<u>-</u>

8. Tangible Fixed assets

	Computer Equipment £
Cost	
At 1st May 2020	949
At 30th April 2021	<u>949</u>
Depreciation	
At 1st May 2020	190
Charge for year	190
At 30th April 2021	<u>380</u>
Net Book Value	
At 30th April 2021	<u>569</u>
At 30th April 2020	<u>759</u>

9. Debtors

	2021 £	2020 £
Trade debtors	2,326	1,448
Prepayments	-	175
Other debtors	345	345
	<u>2,671</u>	<u>1,968</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2021**

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
10. Creditors : amounts falling due within one year		
Trade creditors	3,087	-
Accruals	1,115	1,186
Other creditors	-	157
PAYE	189	190
Pension fund	72	73
	<u>4,463</u>	<u>1,606</u>

11. Analysis of Charitable Funds

	Balance b/fwd 01/05/2020 £	Income £	Expenditure £	Fund c/fwd 30/04/2021 £
Unrestricted fund	<u>110,950</u>	<u>46,102</u>	<u>(65,467)</u>	<u>91,585</u>

There are no restricted funds in the year to 30th April 2021

12. Commitments under operating leases

Minimum lease payments under non-cancellable operating leases fall due as follows.

	2021 £	2020 £
Within 12 month's	<u>3674</u>	<u>334</u>

13. 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.

Director Pete Hawkins is a director of a company that supplies services to NNAS.

In no case does the aforementioned director 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:

Director	Company	2021 £	2020 £
Pete Hawkins	Pete Hawkins Ltd	40	418

14. 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.

15. Average Employees and Wages

There was an average of 2 employees for the year (2020: 3).

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

