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

Report and Financial Statements

For the year ended 30th April 2022

**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**

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
Dr Fabian Alexander Seymour
Mr John Mark Kewley
Mr Lewis John Taylor (Resigned 23rd July 2021)
Mr Kevin Michael Found
Mr Mark James Reid
Miss Rose Marie Gare-Simmons (Appointed 26th August 2021)
Ms Lisa Atkinson (Appointed 10th January 2022)
Mr Stephen Mycroft (Appointed 21 January 2022)

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: Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

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

For the year ended 30th April 2022

Structure, Governance and Management

The directors present their report and the financial statements for the year ended 30th April 2022.

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 2022

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:
- Adoption of the new candidate management system(CMS) with increased functionality and improved support, due to the viability concerns of the previous CMS.
- There are now 70+ approved NNAS Tutor Award Directors, providing regional delivery of the new NNAS Tutor Award.
- Part developed a regional provider network and an appropriate system of moderation across the two award schemes
- Developed a system of subgroups, with non-board members where necessary, to support the main board structure.

For 2022-2023 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.
- Continue to develop the regional provider network and an appropriate system of moderation across the two Award schemes
- Continue promotion of NNAS to communities of interest
- Undertake a consultation with providers at the AGM and via questionnaire 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.
- Continue to be careful to retain reserves during the on-going pandemic, while continuing to promote the charity's aims.

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.

Covid-19 is still having an effect on the number of courses being delivered. However, despite the drop in income, National Navigation Award Scheme is still in a relatively good position to continue trading for the next 12 months and more. Based on this assesment, 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 2022

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

18/7/2022
Date

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

For the year ended 30th April 2022

I report on the accounts of the charity for the year ended 30th April 2022 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.

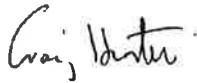
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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



21/09/2022

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 2022

	Note	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Incoming and endowments from:	3		
Incoming resources from generated funds			
Donations and legacies		8,530	14,355
Activities for generating funds		23,370	16,255
Income from investments		22	93
Income from charitable activities		22,267	14,046
Employment allowance		1,454	1,353
Total income and endowments		<u>55,643</u>	<u>46,102</u>
Expenditure on:	4		
Expenditure on raising funds		3,505	6,856
Expenditure on charitable activities		49,373	54,326
Other expenditure		5,015	4,285
Total resources expended		<u>57,893</u>	<u>65,467</u>
Net Incoming/(outgoing) resources		(2,250)	(19,365)
Fund balance at 1st May 2021		91,585	110,950
Total funds as at 30th April 2022		<u>89,335</u>	<u>91,585</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 2022

	Note	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Fixed assets			
Intangible assets	7	-	-
Tangible assets	8	379	569
Current assets			
Stock		9,142	11,337
Debtors	9	3,062	2,671
Cash at bank and in hand		78,391	81,471
Total current assets		<u>90,595</u>	<u>95,479</u>
Creditors: amounts falling due within one year	10	<u>1,639</u>	<u>4,463</u>
Net current assets		89,335	91,585
Total assets less current liabilities		<u>89,335</u>	<u>91,585</u>
Funds of the Charity			
Unrestricted funds		89,335	91,585
Restricted funds		-	-
Total funds	11	<u>89,335</u>	<u>91,585</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 2022

The Directors:

1. Confirm that for the year ended 30th April 2022 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 ...18/09/22...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 2022

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 financial statements have been prepared on a 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

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 2022**

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.

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
3. Analysis of Incoming Resources		
Donations and legacies		
Donations towards workshops	4,195	3,750
Book royalties	1,249	2,439
Job retention scheme grant	-	4,166
Business support grant	3,086	4,000
	<u>8,530</u>	<u>14,355</u>
Activities for generating funds		
Trading Activities:		
Badge and certificate sales	21,361	12,333
Book sales	1,661	2,797
Product income	348	1,125
	<u>23,370</u>	<u>16,255</u>
Incoming resources from charitable activities		
Registrations	<u>22,267</u>	<u>14,046</u>
Income from investments		
Bank interest	<u>22</u>	<u>93</u>
Employment Allowance	<u>1,454</u>	<u>1,353</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2022**

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
4. Analysis of expenditure on charitable activities		
Expenditure on raising funds		
Trading activity costs:		
Badges and certificates	1,968	2,856
Books and publications	-	725
Books	1,277	2,605
Product Expenses	260	642
Carriage		28
	<u>3,505</u>	<u>6,856</u>
Expenditure on charitable activities		
Gross wages	28,210	26,138
Employer's pension contribution	393	371
Office supplies	1,548	1,153
Postage	999	966
Telephone	293	672
Website administration	96	529
Customer management system	6,960	2,880
Workshop expenses	1,380	-
Moderation/Workshop development	783	-
Technical and advisory fees	5,496	5,344
Marketing	(1,408)	4,165
Dues and Subscriptions	35	175
Insurance	556	550
Travel and subsistence	560	143
Bad debts	-	95
Amortisation/Depreciation	190	190
Professional fees	818	1,080
SQA Accreditation	200	7,500
Governance Costs (see note below and note 5)	2,251	2,362
Sundry	13	13
	<u>49,373</u>	<u>54,326</u>
Governance costs		
Accountancy, legal and professional fees	<u>3,069</u>	<u>3,441</u>
Other expenditure		
Rent	4,003	4,003
Room hires	419	-
	<u>4,422</u>	<u>4,003</u>
Finance		
Bank charges	<u>593</u>	<u>282</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2022**

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
5. Resources expended include:		
Fees for examination of the accounts and accountancy services	2,251	2,362
	<u>2,251</u>	<u>2,362</u>

6. Taxation

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

7. Intangible fixed assets

	Website £
Cost	
At 1st May 2021	
Cost b/fwd	4,500
Disposals	(4,500)
At 30th April 2022	<u>-</u>
Amortisation	
At 1st May 2021	4,500
Eliminated on disposal	(4,500)
At 30th April 2022	<u>-</u>
Net Book Value	
At 30th April 2022	<u>-</u>
At 30th April 2021	<u>-</u>

8. Tangible Fixed assets

	Computer Equipment £
Cost	
At 1st May 2021	949
At 30th April 2022	<u>949</u>
Depreciation	
At 1st May 2021	380
Charge for year	190
At 30th April 2022	<u>570</u>
Net Book Value	
At 30th April 2022	<u>379</u>
At 30th April 2021	<u>569</u>

9. Debtors

	2022 £	2021 £
Trade debtors	2,717	2,326
Other debtors	345	345
	<u>3,062</u>	<u>2,671</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2022**

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
10. Creditors : amounts falling due within one year		
Trade creditors	196	3,087
Accruals	1,164	1,115
PAYE	205	189
Pension fund	74	72
	<u>1,639</u>	<u>4,463</u>

11. Analysis of Charitable Funds

	Balance b/fwd 01/05/2021 £	Income £	Expenditure £	Fund c/fwd 30/04/2022 £
Unrestricted fund	<u>91,585</u>	<u>55,643</u>	<u>(57,893)</u>	<u>89,335</u>

There are no restricted funds in the year to 30th April 2022

12. Commitments under operating leases

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

	2022 £	2021 £
Within 12 month's	<u>3674</u>	<u>3674</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.

The following Trustee's provided services to NNAS through out the year

In no case do these Trustee's 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	2022 £	2021 £
Pete Hawkins	Pete Hawkins Ltd	-	40
Dave Thompson	Cumbria Vetures	300	-
Nigel Williams		237	-
Margaret Porter		228	-

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 (2021: 2).

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