

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

**Report and Financial Statements
For the year ended 30th April 2023**

**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
Mr Christopher Roy Conley
Mr Daniel David Store
Mr Peter John Hawkins
Mr Gavin Nigel Williams
Mr John Mark Kewley
Mr Thomas Dyer
Mr Kevin Michael Found
Mr Mark James Reid
Miss Rose Marie Gare-Simmons
Ms Lisa Atkinson
Mr Mark Andrew Handford
Mr Stephen Mycroft (Resigned 15 August 2022)
Ms Hua Cui (Resigned August 2022)
Dr Fabian Seymour (Resigned April 2023)

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 2023

Structure, Governance and Management

The directors present their report and the financial statements for the year ended 30th April 2023.

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 2023

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:
- Entered into a 1 year trial closer working relationship with Mountain Training England to encourage uptake of both NNAS courses and MT's Hill Skills courses.
- Undertook a consultation with Providers at the AGM and then via questionnaire to take the charity forward.
- Continued to develop a regional provider network and an appropriate system of moderation across the Navigator Award scheme.
- New sponsor came on board – Silva UK.
- Introduced mentoring for new Trustees to make joining the Board more attractive and accessible.

For 2023-2024 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 strengthen the regional provider network and system of moderation for the Navigator Awards to further standardise the teaching of the awards.
- Continue promotion of the NNAS to communities of interest.
- Work on addressing some of the outcomes of the Provider consultation with Providers 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 the NNAS and navigation.
- Begin fully utilising the sponsorship with Silva and Harvey Maps, in particular the marketing assistance offered.
- Develop the ODA resources to enable greater spread of delivery of this very accessible navigation training.
- Continue to be careful to retain reserves while continuing to promote the charity's aims.
- Introduce a programme of training for Trustees to help strengthen the governance of the NNAS.

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 number of Providers, and therefore courses being delivered, was still depressed over the year as a result of the pandemic. However, despite the drop in income, the National Navigation Award Scheme is still in a relatively good position to continue trading for the next 12 months and more. Based on this assessment, 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 2023

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

18th September 2023

Date

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

For the year ended 30th April 2023

I report on the accounts of the charity for the year ended 30th April 2023 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.

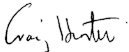
Independent examiner's statement

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 CA
On Behalf of Haines Watts Scotland
Wallace House
Maxwell Place
Stirling
FK8 1JU

29 September 2023
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 2023

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Incoming and endowments from:	3		
Incoming resources from generated funds			
Donations and legacies		541	4,335
Activities for generating funds		23,039	23,370
Income from investments		376	22
Income from charitable activities		28,425	26,462
Employment allowance		1,491	1,454
Total income and endowments		<u>53,872</u>	<u>55,643</u>
Expenditure on:	4		
Expenditure on raising funds		4,653	3,504
Expenditure on charitable activities		49,593	49,373
Other expenditure		7,815	5,015
Total resources expended		<u>62,061</u>	<u>57,892</u>
Net Incoming/(outgoing) resources		(8,189)	(2,249)
Fund balance at 1st May 2022		89,336	91,585
Total funds as at 30th April 2023		<u>81,147</u>	<u>89,336</u>

The notes on pages 9-14 form part of these accounts.

National Navigation Award Scheme **Company No. SC320350**
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2023

	Note	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Fixed assets			
Tangible assets	7	190	379
Current assets			
Stock		6,103	9,142
Debtors	8 & 9	5,123	3,062
Cash at bank and in hand		71,888	78,391
Total current assets		83,114	90,595
Creditors: amounts falling due within one year	10	2,157	1,639
Net current assets		80,957	88,956
Total assets less current liabilities		81,147	89,335
Funds of the Charity			
Unrestricted funds		79,697	89,336
Designated funds		1,450	-
Restricted funds		-	-
Total funds	11	81,147	89,336

The notes on pages 9-14 form part of these accounts.

National Navigation Award Scheme Company No. SC320350
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2023

The Directors:

1. Confirm that for the year ended 30th April 2023 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 ~~18th September 2023~~ and signed on its behalf:



D Thompson
Director



P Hawkins
Director

The notes on pages 9-14 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 2023

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.

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 2023**

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.

Designated Funds

Designated Funds are unrestricted funds set aside by the charity for specific future purposes or projects.

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 2023 £	Unrestricted Funds 2022 £
3. Analysis of Incoming Resources		
Donations and legacies		
Book royalties	541	1,249
Business support grant	-	3,086
	<u>541</u>	<u>4,335</u>
Activities for generating funds		
Trading Activities:		
Badge and certificate sales	21,356	21,361
Book sales	1,275	1,661
Product income	408	348
	<u>23,039</u>	<u>23,370</u>
Incoming resources from charitable activities		
Workshop income	6,852	4,195
Registrations	21,573	22,267
	<u>28,425</u>	<u>26,462</u>
Income from investments		
Bank interest	<u>376</u>	<u>22</u>
Employment Allowance	<u>1,491</u>	<u>1,454</u>

National Navigation Award Scheme
(A Company Limited by Guarantee)

Notes to the Financial Statements
For the year ended 30th April 2023

4. Analysis of expenditure on charitable activities

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Expenditure on raising funds		
Trading activity costs:		
Badges and certificates	3,185	1,968
Books and publications	1,027	1,277
Product Expenses	441	260
	<u>4,653</u>	<u>3,505</u>
Expenditure on charitable activities		
Gross wages	28,629	28,210
Employer's pension contribution	396	393
Office supplies	1,139	1,548
Postage	634	999
Telephone	456	293
Website administration	363	96
Customer management system	5,544	6,960
Workshop expenses	1,844	1,380
Moderation/Workshop development	1,253	783
Technical and advisory fees	5,469	5,496
Marketing	756	(1,408)
Dues and subscriptions	35	35
Insurance	569	556
Travel and subsistence	-	560
Bad debts	5	-
Depreciation	190	190
Professional fees	-	818
SQA Accreditation	200	200
Governance Costs (see note below and note 5)	1,957	2,251
Staff Training	154	-
Sundry	-	13
	<u>49,593</u>	<u>49,373</u>
Governance costs		
Accountancy, legal and professional fees	<u>1,957</u>	<u>3,069</u>
Other expenditure		
Rent	4,072	4,003
Room hires	-	419
AGM costs	2,704	-
	<u>6,776</u>	<u>4,422</u>
Finance		
Bank charges	1,039	593
	<u>7,815</u>	<u>5,015</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2023**

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
5. Resources expended include:		
Fees for examination of the accounts and accountancy services	1,957	2,251
	<u>1,957</u>	<u>2,251</u>

6. Taxation

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

7. Tangible Fixed assets

Cost	Computer Equipment £
At 1st May 2022	949
At 30th April 2023	<u>949</u>
Depreciation	
At 1st May 2022	569
Charge for year	190
At 30th April 2023	<u>759</u>
Net Book Value	
At 30th April 2023	<u>190</u>
At 1st May 2022	<u>379</u>

8. Debtors : amounts falling due within one year

	2023 £	2022 £
Trade debtors	2,899	2,717
Other debtors	1,097	345
	<u>3,996</u>	<u>3,062</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2023**

9. Debtors : amounts falling due after one year

	2023	2022
	£	£
Other debtors	1,127	-
	£	£

10. Creditors : amounts falling due within one year

Trade creditors	653	196
Accruals	1,200	1,164
PAYE	219	205
Pension fund	85	74
	<u>2,157</u>	<u>1,639</u>

11. Analysis of Charitable Funds

	Balance	Income	Expenditure	Transfers between funds	Fund
	b/fwd 01/05/2022				c/fwd 30/04/2023
	£	£	£		£
Unrestricted fund	89,336	53,625	(62,061)	(1,203)	79,697
Designated fund	-	247	-	1,203	1,450
	<u>89,336</u>	<u>53,872</u>	<u>(62,061)</u>	<u>-</u>	<u>81,147</u>

The Trustees have agreed to these funds being restricted for use in funding teaching navigation projects, as requested by the donor.

There are no restricted funds in the year to 30th April 2023

12. Analysis of Net Assets between funds

	Unrestricted	Designated	Totals	Totals 2022
	£	£	£	£
Fixed Assets	190	-	190	379
Stock	6,103	-	6,103	9,142
Bank	70,438	1,450	71,888	78,391
Debtors	5,123	-	5,123	3,062
Creditors	(2,157)	-	(2,157)	(1,639)
	<u>79,697</u>	<u>1,450</u>	<u>81,147</u>	<u>89,335</u>

13. Commitments under operating leases

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

	2023	2022
	£	£
Within 12 month's	<u>3,685</u>	<u>3,674</u>

14. 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	2023	2022
		£	£
Nigel Williams		200	237
Dave Thompson	Cumbria Ventures	300	300
Kevin Found	Salamander Outdoors	225	
Margaret Porter			228

15. 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.

16. Average Employees and Wages

There was an average of 2 employees for the year (2022: 2).

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