

National Navigation Award Scheme SCIO

**Report and Financial Statements
For the year ended 30th April 2025
Charity Number: SC039201**

National Navigation Award Scheme SCIO

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National Navigation Award Scheme SCIO

Charity Information

Trustees:

| | |
|------------------------------|---|
| Mr Peter Hawkins | Chair |
| Mr John Kewley | Treasurer |
| Mr Mark Reid | |
| Ms Lisa Atkinson | |
| Mr Mark Handford | |
| Mr Daniel Store | |
| Mr Thomas Dyer | (appointed June 24) |
| Mr James Woodhouse | (appointed June 24) |
| Mr Derek Petrie | (appointed Sept 24) |
| Miss Ginette McGrory | (appointed Sept 24) |
| Mr Nicholas Thompson | (Appointed Nov 24, Stepped down March 2025) |
| Mr Dave Thompson | (stepped down November 2024) |
| Miss Rose Marie Gare-Simmons | (stepped down May 2024) |

Scottish Charity Number: SC039201

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 SCIO Trustees' report for the year ended 30th April 2025

The Trustees present their report and the financial statements for the year ended 30th April 2025.

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

Structure, Governance and Management

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

On the 9th of May 2024 the NNAS converted to a Scottish Charitable Incorporated Organisation (SCIO) and all the assets and liabilities of the NNAS were transferred to the SCIO.

Appointment of trustees

As per the organisation's Constitution, the maximum number of trustees is 12 and the minimum is 3. At each AGM the trustees must retire from office but will be eligible for re-election.

Trustee induction and training are achieved by learning from existing trustees who provide a mentoring role. New trustees are encouraged to attend suitable local or online charity trustee training courses. An induction pack of previous minutes, Constitution of the Charity, advice for Trustees from OSCR and previous annual accounts are provided for new trustees.

Financial controls

Appropriate systems and procedures, such as the NNAS Payments procedure, are reviewed annually to ensure mitigation of financial risk that the charity may face.

Objectives and activities

The organisation's purpose is the advancement of education of adults and young people, on the subject of land navigation skills in order to promote their safety and welfare when taking part in various outdoor pursuits, through the development of structured educational programmes. This encourages cultivation of:

- 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.

Activities to achieve the aims include:

- Delivering navigation skills through the NNAS Navigator Awards and the Outdoor Discovery Awards 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.
- Providing training to course directors via the NNAS Tutor Award to promote good practice for teaching navigation skills.

**National Navigation Award Scheme SCIO
Trustees' report for the year ended 30th April 2025**

Achievements and performance

NNAS Night Owl was launched in November after the syllabus was finalised. Certificates and a cloth badge were professionally designed. Initial Night Owl registration uptake has been modest but encouraging, with 30 Providers signed up to deliver it at this time.

NNAS trustees, Technical Advisor and employees have written the various NNAS policies, providing transparency and guidance for NNAS Trustees, employees, volunteers and the wider community.

Course director CPD recording via JustGo was announced at the AGM in November.

Trustee training courses and webinars run by the Scottish Council for Voluntary Organisations (SCVO) and Stirlingshire Voluntary Enterprise (SVE) are regularly highlighted to trustees.

The Board is actively developing a Strategic Plan to set clear goals, align its activities, and guide decision-making in support of NNAS's charitable purposes and future development.

Two high interest savings accounts were opened, and a significant portion of the reserves were put into these for 1 year to improve income from bank interest.

Financial review

For full figures for the year ended 30th April 2025 see the Statement of Financial Activities on page 6. The Statement of Financial Activities shows a net surplus of £625. Unrestricted funds now total £75,376. Designated funds amount to £1,888.

This year, NNAS recorded a small surplus, the first since the onset of the pandemic. This positive outcome is partly the result of annual fee adjustments in line with inflation and ongoing efforts to reduce expenditure where possible. It also reflects a welcome increase in the number of candidates participating in the scheme. While this is an encouraging development, continued focus will be needed to maintain financial stability in the years ahead.

Reserves policy

Reserves equating to 1 year of current running costs are to be held to reduce the impact of a potential future financial crisis situation. Any additional reserves are being accrued to be able to deliver the range of short-term projects which the NNAS will be carrying out in the next 12 - 24 months.

Plans for next financial year

Continue to promote the NNAS courses to communities of interest.

Complete and implement the Strategic Plan to support long-term growth and sustainability.

Voluntary Help

Voluntary help includes the following:

- All trustees are volunteers and attend some 5 Trustee 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.
- Trustee/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 SCIO
Trustees' report for the year ended 30th April 2025**

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in operation

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the constitution of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the board of Trustees.



Mr P Hawkins
Trustee

17/11/2025

Date

**Independent Examiner's Report to the Trustees of National Navigation Award Scheme SCIO
For the year ended 30th April 2025**

I report on the accounts of the charity for the year ended 30th April 2025 which are set out on pages 6-12.

Respective responsibilities of Trustees and examiner

The charity's trustees 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 charity's trustees 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.

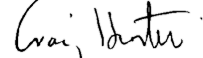
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

27/11/2025

Date

**National Navigation Award Scheme SCIO
Statement of Financial Activities
For the year ended 30th April 2025**

| | Note | Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ |
|--|----------|------------------------------------|------------------------------------|
| Incoming and endowments from: | 3 | | |
| Incoming resources from generated funds | | | |
| Donations and legacies | | 786 | 812 |
| Activities for generating funds | | 35,123 | 27,371 |
| Income from investments | | 1,834 | 1,010 |
| Income from charitable activities | | 25,245 | 29,204 |
| Employment allowance | | 1,924 | 1,629 |
| Total income and endowments | | 64,913 | 60,026 |
| Expenditure on: | 4 | | |
| Expenditure on raising funds | | 1,241 | 2,663 |
| Expenditure on charitable activities | | 56,435 | 55,316 |
| Other expenditure | | 6,612 | 6,555 |
| Total resources expended | | 64,288 | 64,534 |
| Net Incoming/(outgoing) resources | | 625 | (4,508) |
| Fund balance at 1st May 2024 | | 76,639 | 81,147 |
| Total funds as at 30th April 2025 | | 77,264 | 76,639 |

The notes on pages 8-12 form part of these accounts.

National Navigation Award Scheme SCIO
Balance Sheet
As at 30th April 2025

| | Note | Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ |
|---|-------|------------------------------------|------------------------------------|
| Fixed assets | | | |
| Tangible assets | 7 | 177 | - |
| Current assets | | | |
| Stock | | 3,792 | 4,485 |
| Debtors | 8 & 9 | 1,865 | 2,724 |
| Cash at bank and in hand | | 73,665 | 71,781 |
| Total current assets | | <u>79,322</u> | <u>78,990</u> |
| Creditors: amounts falling due within one year | 10 | <u>2,235</u> | <u>2,351</u> |
| Net current assets | | <u>77,087</u> | <u>76,639</u> |
| Total assets less current liabilities | | <u>77,264</u> | <u>76,639</u> |
| Funds of the Charity | | | |
| Unrestricted funds | | 75,376 | 74,877 |
| Designated funds | | 1,888 | 1,762 |
| Restricted funds | | - | - |
| Total funds | 11 | <u>77,264</u> | <u>76,639</u> |

The financial statements were approved by the Trustees on 17/11/2025


P Hawkins
Trustee

The notes on pages 8-12 form part of these accounts.

**National Navigation Award Scheme SCIO
Notes to the Financial Statements
For the year ended 30th April 2025**

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 trustees 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 Trustees' Annual report

Investment income is included when receipt is probable and the amount receivable can be measured reliably.

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 SCIO
Notes to the Financial Statements
For the year ended 30th April 2025**

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 2025 £ | Unrestricted Funds 2024 £ |
|--|--|--|
| 3. Analysis of Incoming Resources | | |
| Donations and legacies | | |
| Book royalties | 521 | 312 |
| Donations | 265 | 500 |
| | <u>786</u> | <u>812</u> |
| Activities for generating funds | | |
| Trading Activities: | | |
| Course related income | 33,307 | 24,643 |
| Book sales | - | 807 |
| Product income | 1,816 | 1,921 |
| | <u>35,123</u> | <u>27,371</u> |
| Incoming resources from charitable activities | | |
| Workshop income | 826 | 4,050 |
| Registrations | 24,419 | 25,154 |
| | <u>25,245</u> | <u>29,204</u> |
| Income from investments | | |
| Bank interest | <u>1,834</u> | <u>1,010</u> |
| Employment Allowance | <u>1,924</u> | <u>1,629</u> |

National Navigation Award Scheme SCIO
Notes to the Financial Statements
For the year ended 30th April 2025

4. Analysis of expenditure on charitable activities

Expenditure on raising funds

Trading activity costs:

| | Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ |
|-------------------------|------------------------------------|------------------------------------|
| Badges and certificates | 1,023 | 2,234 |
| Books and publications | - | 429 |
| SQA external QA | 200 | |
| Marketing | 17 | - |
| | <u>1,241</u> | <u>2,663</u> |

Expenditure on charitable activities

| | | |
|--|---------------|---------------|
| Gross wages | 33,220 | 31,080 |
| Employer's pension contribution | 470 | 439 |
| Office supplies | 1,739 | 1,211 |
| Postage | 596 | 529 |
| Telephone | 1,107 | 626 |
| Website administration | 424 | 397 |
| Customer management system | 5,574 | 5,544 |
| Workshop expenses | 960 | 1,206 |
| Moderation/Workshop development | 926 | 1,629 |
| Technical and advisory fees | 6,900 | 6,900 |
| Dues and subscriptions | 47 | 35 |
| Insurance | 631 | 597 |
| Travel and subsistence | 509 | 1,919 |
| Bad debts | - | 338 |
| Depreciation | 34 | 190 |
| Development project costs | 1,156 | - |
| Governance Costs (see note below and note 5) | 2,142 | 2,394 |
| Staff Training | - | 269 |
| Sundry | - | 13 |
| | <u>56,435</u> | <u>55,316</u> |

Governance costs

| | | |
|--|--------------|--------------|
| Accountancy, legal and professional fees | <u>2,142</u> | <u>2,394</u> |
|--|--------------|--------------|

Other expenditure

| | | |
|------------|--------------|--------------|
| Rent | 4,824 | 4,824 |
| Room hires | 432 | 529 |
| AGM costs | 36 | 98 |
| | <u>5,292</u> | <u>5,451</u> |

Finance

| | | |
|--------------|--------------|--------------|
| Bank charges | <u>1,321</u> | <u>1,104</u> |
| | <u>6,612</u> | <u>6,555</u> |

National Navigation Award Scheme SCIO
Notes to the Financial Statements
For the year ended 30th April 2025

5. Resources expended include:

Fees for examination of the accounts and accountancy services

| Unrestricted Funds 2025 £ | Unrestricted Funds 2024 £ |
|------------------------------------|------------------------------------|
| 2,124 | 2,394 |
| <u>2,124</u> | <u>2,394</u> |

6. Taxation

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

7. Tangible Fixed assets

| Cost | Computer Equipment £ |
|------------------------|-------------------------|
| At 1st May 2024 | 949 |
| Additions in the year: | 205 |
| At 30th April 2025 | <u>1,154</u> |
| Depreciation | |
| At 1st May 2024 | 949 |
| Charge for year | 34 |
| At 30th April 2025 | <u>983</u> |
| Net Book Value | |
| At 30th April 2025 | <u>171</u> |
| At 1st May 2024 | <u>-</u> |

8. Debtors : amounts falling due within one year

| | 2025 £ | 2024 £ |
|---------------|--------------|--------------|
| Trade debtors | 1,220 | 1,453 |
| Other debtors | 645 | 1,271 |
| | <u>1,865</u> | <u>2,724</u> |

9. Debtors : amounts falling due after one year

| | 2025 £ | 2024 £ |
|---------------|-----------|-----------|
| Other debtors | - | - |

National Navigation Award Scheme SCIO
Notes to the Financial Statements
For the year ended 30th April 2025

| | 2025 | 2024 |
|--|--------------|--------------|
| | £ | £ |
| 10. Creditors : amounts falling due within one year | | |
| Trade creditors | 327 | 574 |
| Accruals | 1,600 | 1,500 |
| PAYE | 217 | 192 |
| Pension fund | 91 | 85 |
| | <u>2,235</u> | <u>2,351</u> |

11. Analysis of Charitable Funds

| | Balance b/fwd 01/05/2024 | Income | Expenditure | Transfers between funds | Fund c/fwd 30/04/2025 |
|-------------------|--------------------------------|---------------|-----------------|----------------------------|-----------------------------|
| | £ | £ | £ | | £ |
| Unrestricted fund | 74,877 | 64,787 | (64,288) | - | 75,376 |
| Designated fund | 1,762 | 126 | - | - | 1,888 |
| | <u>76,639</u> | <u>64,913</u> | <u>(64,288)</u> | <u>-</u> | <u>77,264</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 2025

12. Analysis of Net Assets between funds

| | Unrestricted | Designated | Totals | Totals 2024 |
|--------------|---------------|--------------|---------------|---------------|
| | £ | £ | £ | £ |
| Fixed Assets | 171 | - | 171 | - |
| Stock | 3,792 | - | 3,792 | 4,485 |
| Bank | 71,777 | 1,888 | 73,665 | 71,781 |
| Debtors | 1,865 | - | 1,865 | 2,724 |
| Creditors | (2,235) | - | (2,235) | (2,351) |
| | <u>75,370</u> | <u>1,888</u> | <u>77,258</u> | <u>76,639</u> |

13. Commitments under operating leases

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

| | 2025 | 2024 |
|-------------------|--------------|--------------|
| | £ | £ |
| Within 12 month's | <u>4,824</u> | <u>4,824</u> |

14. Trustees' Remuneration and Related Party Transactions

No trustees received any remuneration during the year however trustees 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 | 2025 | 2024 |
|-----------------|--------------------------|-------|------|
| | | £ | £ |
| James Woodhouse | Woodhouse mountaineering | 8,006 | - |
| | | | |

15. Average Employees and Wages

There was an average of 2 employees for the year (2024: 2).

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