

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

REPORT AND FINANCIAL STATEMENTS

For the year ended 30th April 2018

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

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

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

Company Information

Directors

Mrs Susan Harvey
Mr William Keith Rugg
Miss Margaret Porter
Mr David Thompson
Mrs Pamela Margaret Hickin
Mr Christopher Roy Conley
Ms Carol Emmons (resigned 9 March 2018)
Mr Marcus James Irving (resigned 6 June 2017)
Mr Peter John Hawkins
Mr James Caleb Woodhouse
Mr Gavin Nigel Williams
Mr Richard James Ayres (appointed 1 May 2017)
Mr Ian Stewart
Dr Fabian Alexander Seymour (appointed 4 November 2017)

Secretary

Mrs Susan Harvey

Scottish Charity Number:

SC039201

Company Number

SC320350

Registered Office

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

Accountants:

Haines Watts
Victoria House
87 High Street
Tillicoultry
FK13 6AA

Bankers:

Santander UK
Bridle Road
Bootle
L30 4GB

Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

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

For the year ended 30th April 2018

Structure, Governance and Management

The directors present their report and the financial statements for the year ended 30th April 2018

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 National Navigation Award Scheme and the 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 NNAS and YNSA 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 2018

Achievements during year

The main achievements during the year were:

- Continuing development of training and assessments on NNAS and YNSA courses during the financial year.
- Continuing the revision of the YNSA Scheme, and further progress made on the Outdoor Discovery Awards handbook.
- Continuing to develop the NNAS with a variety of external organisations for their participants:
- The Army Cadets continue to integrate NNAS syllabus with their cadet navigation training throughout the UK; Skillforce are integrating YNSA into their syllabus
- Utilising external fee paid qualified moderators for all NNAS levels, in particular for assessing and giving support when required to new providers delivering their first course.
- There are now 35+ approved NNAS Tutor Award Directors, providing regional delivery of the new NNAS Tutor Award.
- The book "Teaching Navigation" by Nigel Williams was published in February and is the manual to compliment the NNAS Tutor Award.
- Finalising the work of setting up the online shop on the website
- Quotation sought and received for the accreditation of Silver and Gold awards with SCQF

For 2018/2019 the following work programme will continue the short projects to improve the moderation of courses, develop the new Outdoor Discovery Awards teaching resources and extend the delivery of the NNAS Tutor Award.

- initiate the process for project based developments
- Continue to enrol further NNAS Tutor Award Directors regionally to standardise the teaching of the awards.
- carry out moderation visits for Providers at all levels.
- To publish the new Outdoor Discovery Awards provider handbook and teaching resources
- Update and continue promotion of the Tutor Handbook and NNAS to communities of interest
- Open the online shop page on the NNAS website.
- Developing a strategic forward plan for the charity
- Work through process for SCQF accreditation for the Silver and Gold awards
- Review and update the Gold award
- Produce YNSA certificates in Welsh
- Recruit additional part-time admin staff member for the office to cope with increased workload and to extend office open hours, allowing for greater admin support for Providers.

Financial Review

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

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

For the year ended 30th April 2018

Voluntary Help

Voluntary help includes the following:

- All directors are volunteers and attend some 4 Directors meetings plus the AGM each year in addition to substantial time and efforts 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, YNSA / ODA development, Provide workshop development and delivery, etc: amounting to approximately 70 days
- Volunteer help with workshops of approximately 20 days.

Responsibilities of the Directors

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

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

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

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

The Directors


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

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant accounting information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounting information and to establish that the charity's accountants are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (2015) and 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 on 3rd Nov '18 and signed on its behalf by



Miss M Porter
Chairperson and director

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

For the year ended 30th April 2018

I report on the accounts of the charity for the year ended 30th April 2018 which are set out on pages 6-14.

Respective responsibilities of directors and examiner

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



Name: Craig Hunter
Relevant Professional Qualification: Chartered Accountant
On behalf of Haines Watts
Victoria House
87 High Street
Tillicoultry
Clackmannanshire
FK13 6AA

4 December 2018

National Navigation Award Scheme
(A Company Limited by Guarantee)
Statement of Financial Activities (Incorporating an income & expenditure account)
For the year ended 30th April 2018

	Note	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
Incoming and endowments from:	3		
Incoming resources from generated funds			
Donations and legacies		9817	8141
Activities for generating funds		21043	15465
Income from investments		97	123
Income from Charitable activities		21835	17688
Total income and endowments		<u>52792</u>	<u>41417</u>
Expenditure on:	4		
Expenditure on raising funds		4989	5792
Expenditure on charitable activities		35281	43461
Other expenditure		6821	3616
Total resources expended		<u>47091</u>	<u>52869</u>
Net Incoming/(outgoing) resources		5701	(11452)
Fund balance at 1st May 2017		104527	115979
Total funds as at 30th April 2018		<u>110228</u>	<u>104527</u>

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

**National Navigation Award Scheme
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2018**

	Note	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
Fixed assets			
Intangible assets	8	2250	3375
Current assets			
Stock		4846	1112
Debtors	9	3832	2360
Cash at bank and in hand		101867	100354
Total current assets		<u>110545</u>	<u>103826</u>
Creditors: amounts falling due within one year	10	<u>2567</u>	<u>2674</u>
Net current assets		107978	101152
Total assets less current liabilities		<u>110228</u>	<u>104527</u>
Funds of the Charity			
Unrestricted funds		110228	104527
Restricted funds		-	-
Total funds	11	<u>110228</u>	<u>104527</u>

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

**National Navigation Award Scheme
(A Company Limited by Guarantee)
Balance Sheet
As at 30th April 2018**

The Directors:

1. Confirm that for the year ending 30th April 2018 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 3RD Nov 18 and signed on its behalf:



S Harvey
Director



M Porter
Director

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

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

For the year ended 30th April 2018

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)

The charity constitutes a public benefit entity as defined by FRS102

b. Going concern

These accounts have been prepared on the going concern basis. There is no material uncertainties about the company's ability to continue.

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

Intangible fixed assets

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

Website - 25% per annum straight line

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

**Notes to the Financial Statements
For the year ended 30th April 2018**

2. Accounting Policies -Cont'd

Stock

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

Unrestricted Funds

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

Restricted Funds

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

Operating leases

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

	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
3. Analysis of Incoming Resources		
Donations and legacies		
Donations	2945	2015
Donations towards workshops	5010	4714
Donations towards annual general meeting	1465	880
Book royalties	397	532
	<u>9817</u>	<u>8141</u>
Activities for generating funds		
Trading Activities:		
Badge and certificate sales	19217	13984
Book sales	606	791
Recta Starter compass packs sales	53	691
Product income	1167	-
	<u>21043</u>	<u>15465</u>
Incoming resources from charitable activities		
Registrations	<u>21835</u>	<u>17688</u>
Income from investments		
Bank interest	<u>97</u>	<u>123</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2018**

	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
4. Analysis of expenditure on charitable activities		
Expenditure on raising funds		
Trading activity costs:		
Badges and certificates	532	2956
Books and publications	3216	2767
Books	306	-
Compass Pack	-	69
Product Expenses	935	-
	<u>4989</u>	<u>5792</u>
Expenditure on charitable activities		
Administration	15635	15756
Office supplies	1200	1266
Postage	1202	1069
Telephone	465	432
Website administration	4323	2936
Moderation/Workshop development	1788	3856
Technical and advisory fees	4992	4900
Marketing	93	258
Dues and Subscriptions	412	172
Insurance	331	315
Tutor resources and course costs	952	6070
Travel and subsistence	1553	2198
Bad debts	140	920
Amortisation	1125	1125
Governance Costs (see note below and note 5)	1070	2188
	<u>35281</u>	<u>43461</u>
Governance costs		
Accountancy, legal and professional fees	1070	2188
	<u>1070</u>	<u>2188</u>
Other expenditure		
Rent	3958	643
Room hires	501	330
AGM Expenses	1982	2250
	<u>6441</u>	<u>3223</u>
Finance		
Bank charges	380	393
	<u>380</u>	<u>393</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2018**

	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
5. Resources expended include:		
Fees for examination of the accounts and accountancy services	1070	840
Legal and professional fees	-	(840)
	<u>1070</u>	<u>-</u>

6. Taxation

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

7. Volunteers

Voluntary help includes the following:

- all directors are volunteers and attend four Directors meetings in addition to the AGM each year. They spend substantial time and effort out with meetings to ensure the smooth running of the charity and the delivery of the various projects currently underway. This amounts to approximately 80 days per year.
- director/provider help with the projects: Website, Handbook promotion, YNSA / ODA development, provide workshop development and delivery, etc: amounting to approximately 70 days
- volunteer help with workshops of approximately 20 days.

8. Intangible fixed assets

	Website £
Cost	
At 1st May 2017	
Cost b/fwd	4500
At 30th April 2018	<u>4500</u>
Amortisation	
At 1st May 2017	1125
Charge for year	1125
At 30th April 2018	<u>2250</u>
Net Book Value	
At 30th April 2018	<u>2250</u>
At 30th April 2017	<u>3375</u>

	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
9. Debtors		
Accounts receivable	1984	1275
Prepayments	1063	366
Other Debtors	785	719
	<u>3832</u>	<u>2360</u>

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

**Notes to the Financial Statements
For the year ended 30th April 2018**

	Unrestricted Funds 2018 £	Unrestricted Funds 2017 £
10. Creditors : amounts falling due within one year		
Accounts payable	945	897
Accruals	967	840
Other Creditors	655	937
	<u>2567</u>	<u>2674</u>

11. Analysis of Charitable Funds

	Balance b/fwd 01/05/2017 £	Income £	Expenditure £	Fund o/fwd 30/04/2018 £
Unrestricted fund	<u>104527</u>	<u>52792</u>	<u>(47091)</u>	<u>110228</u>

There are no restricted funds in the year to 30th April 2018

12. Commitments under operating leases

At 30th April 2018 the company had aggregate annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:

Within 1 year	<u>-</u>	<u>3216</u>
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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.

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

Director	Company	2018 £	2017 £
Susan Harvey	Harvey Maps	4010	4672
James Woodhouse	Woodhouse Mountaineering	6641	8496

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.