BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1125880

Details

Other names	BARNET BOROUGH SCOUTS
Status	Registered
Legal form	Other
Registered	2008-09-15
Register	View on the Charity Commission register

Contact

Address	11 The Pastures London N20 8AN
Phone	02084452270
Website	http://www.barnetscouts.com/

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

Activities: SCOUTING ACTIVITIES FOR MEMBERS AGED 6 TO 18

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE LOCAL
- Barnet

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£176,256	£182,986	-	-
2023-12-31	£174,564	£154,643	-	-
2022-12-31	£129,092	£159,861	-	-
2021-12-31	£112,203	£94,910	-	-
2020-12-31	£293,400	£87,120	-	-

Trustees

Name	Role	Appointed
CLIVE CROMPTON HAILEY		2014-06-11

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BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1125880

Accounts

BARNET BOROUGH DISTRICT SCOUT COUNCIL
TRUSTEES REPORT AND ANNUAL ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

PRESIDENT	Martin Russell MBE DL FCT
TRUSTEES : Ex-Officio	
District Lead Volunteer	Tracey Smith
TRUSTEES: Appointed by Scout Council	
With effective from AGM on 3rd July 2024	
District Chair	Trevor Young
District Treasurer	Steven Maton
	Jan Bennett
	Cliff Bennett
	Steven Cox
	Marian Lowe
TRUSTEES: Co-opted by Trustee Board	Clive Hailey (from 10th July 2024)
	Brian Atkinson (from 11th September 2024)
	Angela Arnedo (from 11th September 2024)
	Teresa Arnedo (from 11th September 2024)

BANKERS

Lloyds Bank plc
841 High Road, London, N12 8PX

Metro Bank plc
1 Southampton Row, London, WC1B 5HA

National Westminster Bank plc
786 High Road, North Finchley, London N12 9QT

Buckinghamshire Building Society
High Street, Chalfont St Giles, Bucks, HP8 4QB

Monmouthshire Building Society
Monmouthshire House, Newport, South Wales, NP20 1PX

Teachers Building Society
Allenview House, Hanham Road, Wimborne, Dorset, BH21 1AG

DISTRICT REGISTRATION NUMBER	13610
CHARITY REGISTRATION NUMBER	1125880
CONTACT NAME & ADDRESS	Steven Maton 11 The Pastures, London N20 8AN

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2024

Structure, Governance And Management

The District's governing documents are those of the Scout Association.
They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.
The District is a trust established under its rules which are common to all Scouts.
The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity.
As charity trustees they are responsible for complying with legislation applicable to charities.

Risk And Internal Control

The District Trustee Board has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them.

Objectives And Activities

The Scout Association provides adventurous activities and personal opportunities for young people aged 4 to 25.
The role of the District Council is to further these general objectives, with particular reference to the members of the Scout Groups in the District.
The objectives are as follows:

To make quality Scouting available to every young person in the District, regardless of race, ethnicity, religion or disability.
To ensure that every Scout Group offers the opportunity for a young person to progress from the age of 4 to 14, in a clearly identifiable way, either in the same group, or through formal arrangements with another group.
To continually quality assure the quality of Scouting in every Scout Group.
To continuously recruit and retain adult leaders and helpers.
To maintain a quality programme of adult training and development.
To build strong teams of adults who will deliver to the District's objectives.
To ensure that every young person aged 14 to 18 is offered like opportunities by the District Explorer Unit or Units attached to Groups, recognising that administration, training and insurance are a District responsibility.

The District supports the work done in Groups in delivering the programme by:

Appointing Sectional Lead Volunteers to the District Lead Volunteer with special responsibility for sections to visit and advise section leaders in their groups.
Providing District events for training, fundraising and activities.
Maintaining premises at Frith Grange, Long Lane and Vernon Crescent for the use of all members of the District.
Generating funds by hiring these premises, to other Scouting organisations and the community at large, to support members.

Achievements And Performance

The last financial year to 31 December 2024 has seen an increase in the levels of organised activities for all sections, which is a credit to the Leaders and Trustees.
The increased usage and income of Frith Grange, Long Lane and Vernon Crescent by Scouting and third partiess (at times which do not impact on Scouting) has covered the cost of premises.

BARNET BOROUGH DISTRICT SCOUT COUNCIL
TRUSTEES REPORT AND ANNUAL ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

Public Benefit

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.
The District has operated with sufficient reserves for two years operating expenditure and adequate insurance has been maintained to protect the assets and income.
In 2020 the District Trustee Board ring fenced a substantial insurance claim payout and certain other moneys for the redevelopment of Frith Grange and part has been utilised since 2021 to progress the design and planning stages of what will be a significant undertaking.
The Trustees have implemented a health and safety review which is re-examined every six months.

Plans For The Future and Current Uncertainty

The outlook for Scouting contunes to be positive, with some new groups being opened and work is ongoing to recruit more leaders to open new sections. The District continues to follow guidance from the Scout Association in the way it is organised and operates.
Rental income for the District premises is a key generator of funds and the District Trustee Board seeks to identify more options for the future.

Trustees And Statement Of Trustees' Responsibilities

The members of the District Trustee Board are the Charity Trustees of the District. The Trustees who held office during the period and at the date of this report are set out on page 1.
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 District at the year end and of its incoming resources and resources expended during the year. The Trustees prepare the Accounts on a Receipts and Payments Basis.
The Trustees are required to:

- Select suitable accounting policies and to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

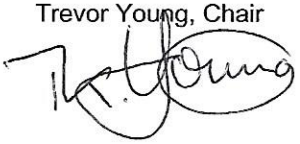
The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District and enable them to ensure that the financial statements comply with the Charities Act 2011.
They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Accounts have been drawn up on a Receipts and Payments Basis in line with the Charity Commission requirements.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

Trevor Young, Chair



Date

3/06/25

Barnet Borough District Scout Council
Receipts and Payments for the year ended 31 December 2024

	Unrestricted Funds	Jamboree Designated Funds	Explorer Unit Restricted Funds	Frith Grange Redevelopment	2024 Total Funds	2023 Total Funds
	£	£	£	£	£	£
Receipts						
Membership subscriptions	6,975	-	9,817	-	16,792	19,810
Property rents	96,533	-	-	-	96,533	79,161
Activities	19,575	-	17,203	-	36,778	54,198
Donations and grants	-	-	7,020	-	7,020	4,874
Badge income	11,805	-	-	-	11,805	10,712
Other Income	3,672	-	-	3,656	7,328	5,809
Total Receipts	**138,560**	**-**	**34,040**	**3,656**	**176,256**	**174,564**
Payments						
Property expenses	63,658	-	930	-	64,588	70,146
Activities	28,357	548	30,106	-	59,011	52,182
Planning & Consultancy	2,568	-		13,846	16,414	11,813
Leaders and Training	24,366	-		-	24,366	1,308
Administration	5,106	-	437	-	5,543	4,571
Grants and Contributions	-	-		-	-	1,872
Equipment / Uniform purchases	-	-	3,769	-	3,769	1,306
Badge purchases	9,194	-	101		9,295	11,445
Total Payments	**133,249**	**548**	**35,343**	**13,846**	**182,986**	**154,643**
Net Receipts/(Payments)	**5,311**	**(548)**	**(1,303)**	**(10,190)**	**(6,730)**	**19,921**
Funds brought forward	186,852	548	25,456	178,074	390,930	371,009
Cash funds this period end	**192,163**	**-**	**24,153**	**167,884**	**384,200**	**390,930**

The above account and accompanying statement of assets and liabilities were approved by the Trustees and signed on their behalf by:

Trevor Young - Chair T K Young	Date 3/06/25

Barnet Borough District Scout Council
Statement of Assets and Liabilities at 31 December 2024

	Unrestricted Funds £	Jamboree Designated Funds £	Explorer Unit Restricted Funds £	Frith Grange Redevelopment £	2024 Total Funds £	2023 Total Funds £
Cash Funds						
Bank current accounts	98,554	-	24,012	-	122,566	136,258
Bank deposit accounts	93,109	-	-	167,884	260,993	254,119
Cash in hand	-	-	141	-	141	53
Warden's float	500	-	-	-	500	500
Total Cash Funds	**192,163**	**-**	**24,153**	**167,884**	**384,200**	**390,930**
Non-Monetary Assets						
Land and Buildings at Insured values	2,614,374	-	-	-	2,614,374	2,525,577
Badge Secretary's stock	9,659	-	-	-	9,659	7,565
	2,624,033	**-**	**-**	**-**	**2,624,033**	**2,533,142**

Notes

1. No value has been attributed to the District's one quarter share of the woodlands campsite at Danemead.

2. The Trustees note that the local authority review of leases on District properties has been progressing very slowly and that the outcome of this review and eventual lease renewals may give rise to expenses. At this stage, it is not possible to quantify how much these expenses may be. However, the Trustees are confident that the current Total Cash Funds will be adequate to meet, if and when these expenses materialise.

Independent Examiner's Report to the Trustees of the

BARNET BOROUGH DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the Accounts of the Barnet Borough District Scout Council for the year ended 31 December 2024 which are set out on pages 4 and 5.

Responsibilities and Basis of report

As the charity trustees of Barnet Borough District Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Barnet Borough District Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Barnet Borough District Scout Council as required by section 130 of the Act, or

2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report to enable a proper understanding of the accounts to be reached.

Chris Dale
Chartered Accountant

Christopher Dale ACA
49 Midhurst Avenue
London N10 3EP
07735092728

Dated: 3 June 2025

BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1125880

Accounts

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

PRESIDENT	Martin Russell
TRUSTEES : Ex-Officio	
District Commissioner	Tracey Smith
District Deputy Commissioner	Clive Hailey
District Explorer Scout Commissioner	Kevin Munday
District Youth Commissioner	Georgina Smith
TRUSTEES: Elected	
Honorary Secretary	Penny Proctor (until December 2023)
Honorary Treasurer	Steven Maton
	Jan Bennett
	Cliff Bennett
	Steven Cox
	Marian Lowe
	Wendy Rowell (until July 2023)
TRUSTEES: Nominated	
Chairman	Trevor Young
	Brian Atkinson
	Angela Arnedo
	Teresa Arnedo

BANKERS	Lloyds Bank plc 841 High Road, London, N12 8PX
	Metro Bank plc 1 Southampton Row, London, WC1B 5HA
	National Westminster Bank plc 786 High Road, North Finchley, London N12 9QT
	Teachers Building Society Allenview House, Hanham Road, Wimborne, Dorset, BH21 1AG
	Buckinghamshire Building Society High Street, Chalfont St Giles, Bucks, HP8 4QB
	Monmouthshire Building Society Monmouthshire House, Newport, South Wales, NP20 1PX
DISTRICT REGISTRATION NUMBER	13610
CHARITY REGISTRATION NUMBER	1125880
CONTACT NAME & ADDRESS	Steven Maton 11 The Pastures, London N20 8AN

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

Structure, Governance And Management

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The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity.
As charity trustees they are responsible for complying with legislation applicable to charities.

Risk And Internal Control

The District Trustee Board has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them.

Objectives And Activities

The Scout Association provides adventurous activities and personal opportunities for young people aged 4 to 25.
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The District supports the work done in Groups in delivering the programme by:

Appointing Assistants to the District Commissioner with special responsibility for sections to visit and advise section leaders in their groups.
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Maintaining premises at Frith Grange, Long Lane and Vernon Crescent for the use of all members of the District.
Generating funds by hiring these premises, to other Scouting organisations and the community at large, to support members.

Achievements And Performance

The last financial year to 31 December 2023 has seen an increase in the District's Membership numbers and increased levels of organised activities for all sections, which is a credit to the Leaders and Trustees.
The increased usage and income of Frith Grange, Long Lane and Vernon Crescent by Scouting and third partiess (at times which do not impact on Scouting) has covered the cost of premises.

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2023

Public Benefit

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.
The District has operated with sufficient reserves for two years operating expenditure and adequate insurance has been maintained to protect the assets and income.
In 2020 the District Trustee Board ring fenced a substantial insurance claim payout and certain other moneys for the redevelopment of Frith Grange and part has been utilised during 2021, 2022 and 2023 to progress the design and planning stages of what will be a significant undertaking.
The Trustees have implemented a health and safety review which is re-examined every six months.

Plans For The Future and Current Uncertainty

The outlook for Scouting contunes to be positive, with the number of members increasing and work is ongoing to recruit more leaders to open new sections. The District continues to follow guidance from the Scout Association in the way it is organised and operates.
Rental income for the District premises is a key generator of funds and the District Trustee Board seeks to identify more options for the future.

Trustees And Statement Of Trustees' Responsibilities

The members of the District Trustee Board are the Charity Trustees of the District. The Trustees who held office during the period and at the date of this report are set out on page 1.
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 District at the year end and of its incoming resources and resources expended during the year. The Trustees prepare the Accounts on a Receipts and Payments Basis.
The Trustees are required to:

- Select suitable accounting policies and to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District and enable them to ensure that the financial statements comply with the Charities Act 2011.
They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Accounts have been drawn up on a Receipts and Payments Basis in line with the Charity Commission requirements.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

Trevor Young, Chair T K Young Date 27/06/2024

Barnet Borough District Scout Council

Receipts and Payments for the year ended 31 December 2023

	Unrestricted Funds	Jamboree Designated Funds	Explorer Unit Restricted Funds	Frith Grange Redevelopment Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£	£
Receipts						
Membership subscriptions	15,015	-	4,795	-	19,810	14,432
Property rents	79,161	-	-	-	79,161	61,079
Activities	22,350	-	31,848	-	54,198	29,241
Donations and grants	2	-	4,872	-	4,874	13,305
Badge Income	10,712	-	-	-	10,712	9,681
Other Income	3,534	-	-	2,275	5,809	1,354
Total Receipts	**130,774**	**-**	**41,515**	**2,275**	**174,564**	**129,092**
Payments						
Property expenses	70,146	-	-	-	70,146	63,465
Activities	20,702	-	31,480	-	52,182	41,924
Planning & Consultancy	2,280	-	-	9,533	11,813	34,470
Leaders and Training	1,308	-	-	-	1,308	5,650
Administration	4,503	-	68	-	4,571	6,075
Grants and Contributions	1,872	-	-	-	1,872	-
Equipment / Uniform purchases	-	-	1,306	-	1,306	-
Badge purchases	11,205	-	240	-	11,445	8,277
Total Payments	**112,016**	**-**	**33,094**	**9,533**	**154,643**	**159,861**
Net Receipts/(Payments)	**18,758**	**-**	**8,421**	**(7,258)**	**19,921**	**(30,769)**
Funds brought forward	168,094	548	17,035	185,332	371,009	401,778
Cash funds this period end	**186,852**	**548**	**25,456**	**178,074**	**390,930**	**371,009**

The above account and accompanying statement of assets and liabilities were approved by the Trustees and signed on their behalf by:

Trevor Young - Chair T K Young.	Date 27/06/2024

Barnet Borough District Scout Council

Statement of Assets and Liabilities at 31 December 2023

	Unrestricted Funds	Jamboree Designated Funds	Explorer Unit Restricted Funds	Frith Grange Redevelopment Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£	£
Cash Funds						
Bank current accounts	110,307	548	25,403	-	136,258	120,674
Bank deposit accounts	76,045	-	-	178,074	254,119	249,569
Cash in hand	-	-	53	-	53	266
Warden's float	500	-	-	-	500	500
Total Cash Funds	**186,852**	**548**	**25,456**	**178,074**	**390,930**	**371,009**
Non-Monetary Assets						
Land and Buildings at insured values	2,525,577	-	-	-	2,525,577	2,345,096
Badge Secretary's stock	7,565	-	-	-	7,565	6,897
	2,533,142	**-**	**-**	**-**	**2,533,142**	**2,351,993**

Notes

1. No value has been attributed to the District's one quarter share of the woodlands campsite at Danemead.
2. The Trustees note that the local authority review of leases on District properties has been progressing very slowly and that the outcome of this review and eventual lease renewals may give rise to expenses. At this stage, it is not possible to quantify how much these expenses may be. However, the Trustees are confident that the current Total Cash Funds will be adequate to meet, if and when these expenses materialise.

Independent Examiner's Report to the Trustees of the

BARNET BOROUGH DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the Accounts of the Barnet Borough District Scout Council for the year ended 31 December 2023 which are set out on pages 4 and 5.

Responsibilities and Basis of report

As the charity trustees of Barnet Borough District Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Barnet Borough District Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Barnet Borough District Scout Council as required by section 130 of the Act, or

2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

Chris Dale
Chartered Accountant

Christopher Dale ACA
49 Midhurst Avenue
London N10 3EP
07735092728

Dated: 17 June 2024

BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1125880

Accounts

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2022

PRESIDENT	Martin Russell
TRUSTEES : Ex-Officio	
District Commissioner	Tracey Smith
District Deputy Commissioner	Clive Hailey
District Deputy Commissioner	Anita Varma (until August 2022)
District Deputy Commissioner	Michael Proctor (until November 2022)
District Explorer Scout Commissioner	Jonathan Cumming (until March 2022)
District Explorer Scout Commissioner	Kevin Munday (from September 2022)
District Youth Commissioner	Georgina Smith
TRUSTEES: Elected	
Honorary Secretary	Penny Proctor
Honorary Treasurer	Steven Maton
	Jan Bennett
	Cliff Bennett
	Steven Cox (from June 2022)
	Marian Lowe
	Wendy Rowell
TRUSTEES: Nominated	
Chairman	Trevor Young
	Brian Atkinson (from June 2022)
	Angela Arnedo
	Teresa Arnedo
	Sarah Thomas (until June 2022)
	Matthew Cook (until June 2022)

BANKERS

Lloyds Bank plc
841 High Road, London, N12 8PX

Metro Bank plc
1 Southampton Row, London, WC1B 5HA

National Westminster Bank plc
786 High Road, North Finchley, London N12 9QT

Teachers Building Society
Allenview House, Hanham Road, Wimborne, Dorset, BH21 1AG

Buckinghamshire Building Society
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DISTRICT REGISTRATION NUMBER	13610
CHARITY REGISTRATION NUMBER	1125880
CONTACT NAME & ADDRESS	Steven Maton 11 The Pastures, London N20 8AN

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The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity.
As charity trustees they are responsible for complying with legislation applicable to charities.

Risk And Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them.

Objectives And Activities

The Scout Association provides adventurous activities and personal opportunities for young people aged 6 to 25.
The role of the District Council is to further these general objectives, with particular reference to the members of the Scout Groups in the District.
The objectives are as follows:

- To make quality Scouting available to every young person in the District, regardless of race, ethnicity, religion or disability.
- To ensure that every Scout Group offers the opportunity for a young person to progress from the age of 6 to 14, in a clearly identifiable way, either in the same group, or through formal arrangements with another group.
- To continually quality assure the quality of Scouting in every Scout Group.
- To continuously recruit and retain adult leaders and helpers.
- To maintain a quality programme of adult training and development.
- To build strong teams of adults who will deliver to the District's objectives.
- To ensure that every young person aged 14 to 18 is offered like opportunities by the District Explorer Unit or Units attached to Groups, recognising that administration, training and insurance are a District responsibility.

The District supports the work done in Groups in delivering the programme by:

- Appointing Assistants to the District Commissioner with special responsibility for sections to visit and advise section leaders in their groups.
- Providing District events for training, fundraising and activities.
- Maintaining premises at Frith Grange, Long Lane and Vernon Crescent for the use of all members of the District.
- Generating funds by hiring these premises, to other Scouting organisations and the community at large, to support members.

Achievements And Performance

The last financial year to 31 December 2022 has seen a return to Scouting as it was before Covid.
Membership numbers have recovered and organised activities have resumed, which is a credit to the Leaders and Trustees.
There has been an increase in the use of premises at Frith Grange, Long Lane and Vernon Crescent and an increase in interest by third partiess to hire the properties at times which do not impact on Scouting.

Public Benefit

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.

The District has operated with sufficient reserves for two years operating expenditure and adequate insurance has been maintained to protect the assets and income.

In 2020 the District Executive ring fenced a substantial insurance claim payout and certain other moneys for the redevelopment of Frith Grange and some of this was utilised during 2021 and 2022 to progress the design and planning stages of what will be a significant undertaking.

The Trustees have implemented a health and safety review which is re-examined every six months.

Plans For The Future and Current Uncertainty

The outlook for Scouting appears positive, with the number of members increasing since Covid and work is ongoing to recruit more leaders to open new sections. The District continues to follow guidance from the Scout Association as it moves toward the full resumption of Scouting.

Rental income, which was adversely affected by Covid measures, has started to rebound and the District Executive team is working to identify more options for the future.

Trustees And Statement Of Trustees' Responsibilities

The members of the District Executive Committee are the Charity Trustees of the District. The Trustees who held office during the period and at the date of this report are set out on page 1.

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 District at the year end and of its incoming resources and resources expended during the year. The Trustees have reverted to and approved a Receipts and Payments Basis and Accounts have been prepared accordingly. This is a change back from the years ended 31 December 2020 and 2021 when an Accruals Basis had been adopted. The Trustees are required to:

- Select suitable accounting policies and to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District and enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Accounts have been drawn up on a Receipts and Payments Basis in line with the Charity Commission requirements.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

Trevor Young, Chair T Young Date 11/07/2023

Barnet Borough District Scout Council

Receipts and Payments for the year ended 31 December 2022

	Unrestricted Funds	Jamboree Designated Funds	Explorer Unit Restricted Funds	Frith Grange Redevelopment Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£	£	£
Receipts						
Membership subscriptions	9,106	-	5,326	-	14,432	6,294
Property rents	61,079	-	-	-	61,079	66,469
Activities	13,101	-	16,140	-	29,241	11,969
Donations and grants	12,705	-	600	-	13,305	885
Badge income	9,681	-	-	-	9,681	5,383
Other Income	536	-	-	818	1,354	1,317
Total Receipts	**106,208**	**-**	**22,066**	**818**	**129,092**	**92,317**
Payments						
Property expenses	63,465	-	-	-	63,465	70,154
Activities	19,679	-	22,245	-	41,924	9,983
Planning & Consultancy		-	-	34,470	34,470	13,722
Leaders and Training	5,650	-	-	-	5,650	75
Administration	5,909	-	166	-	6,075	4,049
Trustee expenses (travel & postage)		-	-	-	-	51
Badge purchases	8,134	-	143	-	8,277	6,262
Total Payments	**102,837**	**-**	**22,554**	**34,470**	**159,861**	**104,296**
Net Receipts/(Payments)	**3,371**	**-**	**(488)**	**(33,652)**	**(30,769)**	**(11,979)**
Funds brought forward	164,723	548	17,523	218,984	401,778	413,757
Cash funds this period end	**168,094**	**548**	**17,035**	**185,332**	**371,009**	**401,778**

The above account and accompanying statement of assets and liabilities were approved by the Trustees and signed on their behalf by:

Trevor Young - Chair T Young	Date 11/07/2023

Barnet Borough District Scout Council

Statement of Assets and Liabilities at 31 December 2022

	Unrestricted Funds	Jamboree Designated Funds	Explorer Unit Restricted Funds	Frith Grange Redevelopment Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£	£	£
Cash Funds						
Bank current accounts	103,357	548	16,769	-	120,674	152,915
Bank deposit accounts	64,237	-	-	185,332	249,569	248,153
Cash in hand	-	-	266	-	266	209
Warden's float	500	-	-	-	500	500
Total Cash Funds	**168,094**	**548**	**17,035**	**185,332**	**371,009**	**401,778**
Non-Monetary Assets						
Land and Buildings at insured values	2,345,096	-	-	-	2,345,096	2,121,802
Badge Secretary's stock	6,897	-	-	-	6,897	6,831
	2,351,993	**-**	**-**	**-**	**2,351,993**	**2,128,633**

Notes

1. No value has been attributed to the District's one quarter share of the woodlands campsite at Danemead.

2. The Trustees note that the local authority review of leases on District properties has been progressing very slowly and that the outcome of this review and eventual lease renewals may give rise to expenses. At this stage, it is not possible to quantify how much these expenses may be. However, the Trustees are confident that the current Total Cash Funds will be adequate to meet, if and when these expenses materialise.

Independent Examiner's Report to the Trustees of the

BARNET BOROUGH DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the Accounts of the Barnet Borough District Scout Council for the year ended 31 December 2022 which are set out on pages 4 and 5.

Responsibilities and Basis of report

As the charity trustees of Barnet Borough District Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Barnet Borough District Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Barnet Borough District Scout Council as required by section 130 of the Act, or

2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.



Chris Dale FCA
49 Midhurst Avenue
London
N10 3EP

Dated: 11 July 2023

BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1125880

Accounts

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

PRESIDENT	Peter Merchant (Until September 2021) Martin Russell (From September 2021)
TRUSTEES : Ex-Officio	
District Commissioner	Tracey Smith
District Deputy Commissioner	Clive Hailey
District Deputy Commissioner	Anita Varma
District Deputy Commissioner	Michael Proctor
District Explorer Scout Commissioner	Jonathan Cumming
District Youth Commissioner	Georgina Smith
TRUSTEES: Elected	
Honorary Secretary	Penny Proctor
Honorary Treasurer	Steven Maton
	Jan Bennett
	Cliff Bennett
	Marian Lowe
	Wendy Rowell
TRUSTEES: Nominated	
Chairman	Trevor Young
	Angela Arnedo
	Teresa Arnedo
	Sarah Thomas
	Matthew Cook

BANKERS

National Westminster Bank plc
786 High Road, North Finchley, London N12 9QT

Metro Bank plc
1 Southampton Row, London, WC1B 5HA

Lloyds Bank plc
841 High Road, London, N12 8PX

Teachers Building Society
Allenview House, Hanham Road, Wimborne, Dorset, BH21 1AG

Buckinghamshire Building Society
High Street, Chalfont St Giles, Bucks, HP8 4QB

Monmouthshire Building Society
Monmouthshire House, Newport, South Wales, NP20 1PX

DISTRICT REGISTRATION NUMBER	13610
CHARITY REGISTRATION NUMBER	1125880
CONTACT NAME & ADDRESS	Steven Maton 11 The Pastures, London N20 8AN

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

Structure, Governance And Management

The District's governing documents are those of the Scout Association.
They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.
The District is a trust established under its rules which are common to all Scouts.
The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity.
As charity trustees they are responsible for complying with legislation applicable to charities.

Risk And Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them.

Objectives And Activities

The Scout Association provides adventurous activities and personal opportunities for young people aged 6 to 25.
The role of the District Council is to further these general objectives, with particular reference to the members of the Scout Groups in the District.
The objectives are as follows:

To make quality Scouting available to every young person in the District, regardless of race, ethnicity, religion or disability.
To ensure that every Scout Group offers the opportunity for a young person to progress from the age of 6 to 14, in a clearly identifiable way, either in the same group, or through formal arrangements with another group.
To continually quality assure the quality of Scouting in every Scout Group.
To continuously recruit and retain adult leaders and helpers.
To maintain a quality programme of adult training and development.
To build strong teams of adults who will deliver to the District's objectives.
To ensure that every young person aged 14 to 18 is offered like opportunities by the District Explorer Unit or Units attached to Groups, recognising that administration, training and insurance are a District responsibility.

The District supports the work done in Groups in delivering the programme by:

Appointing Assistants to the District Commissioner with special responsibility for sections to visit and advise section leaders in their groups.
Providing District events for training, fundraising and activities.
Maintaining premises at Frith Grange, Long Lane and Vernon Crescent for the use of all members of the District.
Generating funds by hiring these premises, to other Scouting organisations and the community at large, to support members.

Achievements And Performance

The last financial year to 31 December 2021 has again been difficult because of the impact of Covid and the recommencement of face to face Scouting during of the year. Nevertheless, Scouting has continued to prove popular and membership numbers remain high, which is a credit to the Leaders and Trustees.
The premises at Frith Grange have been used, but use of Long Lane and Vernon Crescent has been impacted by Covid. Steps to hire the properties to suitable hirers, when the members are not using, are now being taken.

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2021

Public Benefit

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.

The District has operated with sufficient reserves for two years operating expenditure and adequate insurance has been maintained to protect the assets and income.

In 2020 the District Executive ring fenced a substantial insurance claim payout and certain other moneys for the redevelopment of Frith Grange and some of this was utilised during 2021 to progress the design and planning stages of what will be a significant undertaking.

The Trustees have implemented a health and safety review which is re-examined every six months.

Plans For The Future and Current Uncertainty

The outlook for the future appears more certain than last year as Covid lockdown measures have eased following the Government vaccination programme. The District continues to follow guidance from the Scout Association as it moves toward the full resumption of Scouting.

Rental income has been adversely affected by the lockdown measures and the District Executive team is working to restore rental income flows for the future.

Trustees And Statement Of Trustees' Responsibilities

The members of the District Executive Committee are the Charity Trustees of the District. The Trustees who held office during the period and at the date of this report are set out on page 1.

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 District at the year end and of its incoming resources and resources expended during the year. The Trustees have adopted FRS102 and Accounts have been prepared on an Accruals basis. Trustees are required to:

- Select suitable accounting policies and to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District and enable them to ensure that the financial statements comply with the Charities Act 2011.

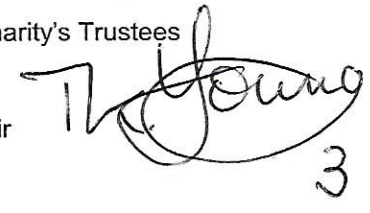
They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Accounts have been drawn up on an Accruals basis and follow best practice as set out in FRS102 and the Charities Statement of Recommended Practice (SORP102).

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

Trevor Young, Chair



CHARITY COMMISSION FOR ENGLAND AND WALES

BARNET BOROUGH DISTRICT SCOUT COUNCIL			Charity No	1125880
Annual accounts for the period				
Period start date	01-Jan-21	To	Period end date	31-Dec-21

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income from:						
Donations and Grants	S01	1,126	6,053	-	7,179	45,306
Charitable activities	S02	73,732	30,980	-	104,712	69,414
Investments	S04		312	-	312	609
Total	S07	74,858	37,345	-	112,203	115,329
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	156
Charitable activities	S09	63,606	31,304	-	94,910	86,964
Total	S12	63,606	31,304	-	94,910	87,120
Net income/(expenditure) before investment gains/(losses)	S13	11,252	6,041	-	17,293	28,209
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	11,252	6,041	-	17,293	28,209
Extraordinary items	S16	-	-	-	-	178,071
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	54,645	-	-	54,645	136,147
Net movement in funds	S20	65,897	6,041	-	71,938	342,427
Reconciliation of funds:						
Total funds brought forward	S21	2,246,672	231,621	-	2,478,293	2,135,866
Total funds carried forward	S22	2,312,569	237,662	-	2,550,231	2,478,293

Section B Balance Sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F04	F05
Tangible assets (Note 14)	B02	2,140,125	-	2,140,125	2,085,480
Total fixed assets	B05	2,140,125	-	2,140,125	2,085,480
Current assets					
Stocks (Note 18)	B06	6,831	-	6,831	6,679
Debtors (Note 19)	B07	8,559	-	8,559	8,522
Cash at bank and in hand (Note 24)	B09	163,795	237,662	401,457	413,756
Total current assets	B10	179,185	237,662	416,847	428,957
Creditors: amounts falling due within one year (Note 20)	B11	6,741	-	6,741	36,144
Net current assets/(liabilities)	B12	172,444	237,662	410,106	392,813
Total assets less current liabilities	B13	2,312,569	237,662	2,550,231	2,478,293
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-
Total net assets or liabilities	B16	2,312,569	237,662	2,550,231	2,478,293
Funds of the Charity					
Restricted income funds (Note 27)	B18	-	237,662	237,662	231,621
Unrestricted funds	B19	626,544	-	626,544	615,292
Revaluation reserve	B20	1,686,025	-	1,686,025	1,631,380
Total funds	B21	2,312,569	237,662	2,550,231	2,478,293

Signed on behalf of all the Trustees	Signature	Date of approval
Trevor Young	T K Young	26 May 2022
Clive Hailey		26th May 2022

Section C — Notes to the Accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	**Yes**

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;	**Financial approach and reserves policy as follows:** **Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.** **Operates with sufficient reserves for minimum two years operating expenditure and adequate insurance is maintained to protect the assets and income. Current bank and cash balances exceed reserves policy requirement** **Insurance policies are in place for all three District premises and contents. BBDSC benefits from Public liability insurance provided under the Scout Association umbrella.** **In addition, the District has an experienced Executive Team and a strong body of additional volunteers who ensure that activities, tasks and maintenance of assets are carefully considered and completed, thereby enabling BBDSC to continue to operate in an effective and efficient manner.**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**Not applicable**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**Not applicable**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.2.

Yes*	✓	
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**Not applicable**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**Not applicable**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**Not applicable**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	**No changes to accounting estimates have occurred in the reporting period**
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	**No material prior year error have been identified in the reporting period.**
No*		

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.			✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.	✓		
	They are valued at cost.		✓	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	**Not applicable**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	365	520	885	3,803
	Gift Aid	-	-	-	-
	General grants provided by government/other charities		-	-	30,000
	Membership subscriptions and sponsorships which are in substance donations	761	5,533	6,294	11,503
	Total	1,126	6,053	7,179	45,306
Charitable activities:	Hire of Premises and Facilities	63,486	22,969	86,455	60,618
	Scouting Activities	4,848	8,011	12,859	2,092
	Fundraising	-	-	-	50
	Badge Income	5,383	-	5,383	4,659
	Hire of Minibus	15	-	15	1,995
	Total	73,732	30,980	104,712	69,414
Income from investments:	Interest income	-	312	312	609
	Total	-	312	312	609
Separate material item of income:	Insurance Claim Settlement	-	-	-	178,071
	Total	-	-	-	178,071
TOTAL INCOME		74,858	37,345	112,203	293,400

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

£18,618 in respect of Explorer Scouts and £208,679 in respect of the Frith Grange Redevelopment Fund

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

There were no material income items.

Note 4 Analysis of receipts of government grants

	Description	This year £
Government Grants	No Government Grants were received in 2021	
	Total	-

	Description	Last year £
Government grant 1	Covid Grant	10,000
Government grant 2	Covid Grant	10,000
Government grant 3	Covid Grant	10,000
	Total	30,000

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	**Not applicable**	**Not applicable**

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	**Not applicable**	**Not applicable**

Note 6 Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:	£	£	£	£	£	£
Staging fundraising events	-	-	-	156	-	156
Total expenditure on raising funds	-	-	-	156	-	156
Expenditure on charitable activities:						
Property Expenses	50,925	24,205	75,130	52,846	3,234	56,080
Scouting Activities	2,950	6,898	9,848	1,761	8,237	9,998
Leadership Training	75	-	75	4,571	-	4,571
Administration	2,486	11	2,497	5,956	72	6,028
Trustee Expenses	50	-	50	288	-	288
Minibus Expenses	1,047	-	1,047	6,803	-	6,803
Badge Purchases	6,073	190	6,263	3,196	-	3,196
Total expenditure on charitable activities	63,606	31,304	94,910	75,421	11,543	86,964
Separate material item of expense	-	-	-	-	-	-
TOTAL EXPENDITURE	63,606	31,304	94,910	75,577	11,543	87,120

Other information:

Analysis of expenditure on charitable activities	This year			Last year		
	Activities undertaken directly	Grant funding of activities	Total this year	Activities undertaken directly	Grant funding of activities	Total last year
Activity or programme	£	£	£	£	£	£
Supporting and undertaking Scouting	94,910	-	94,910	87,120	-	87,120

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	The Charity received a substantial settlement in relation to an insurance claim for damages to premises following a significant water leak.	-	178,071
Total extrordinary items		-	178,071

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	2,067,480	18,000	2,085,480
Additions	-	-	-	-
Revaluations	-	54,322	323	54,645
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	2,121,802	18,323	2,140,125

14.2 Depreciation

The charity does not depreciate its Tangible Fixed Assets but carries at Insured Values.

14.3 Net book value

Net book value at the beginning of the year	-	2,067,480	18,000	2,085,480
Net book value at the end of the year	-	2,121,802	18,323	2,140,125

14.4 Impairment

There is no impairment to Tangible Fixed Assets

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation	31-Dec-21	31-Dec-20
the methods applied and significant assumptions	Insured Values	Insured Values

14.6 Other disclosures

There are no borrowing costs, contractual commitments for acquisitions, nor restricted title or pledged as security.

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock	
	For distribution	For resale
	£	£
Charitable activities:		
Opening	-	6,679
Added in period	-	6,072
Expensed in period	-	5,060
Impaired	-	860
Closing	-	**6,831**
Total this year	-	6,831
Total previous year	-	6,679

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	**NIL**	**NIL**

There is no donated stock and no work in progress. All stock is purchased for resale as part of Charitable activities.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Prepayments and accrued income	5,422	5,307
Other debtors	3,137	3,215
Total	8,559	8,522

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Other debtors	-	
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	-	22,969	-	-
Other creditors	6,741	13,175	-	-
Total	6,741	36,144	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year
Not applicable	A lump sum of £37,500 was received under an Oversailing Agreement for period 28 May 2020 to 10 December 2021

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	22,969	-
Amounts added in current period	-	22,969
Amounts released to income from previous periods	22,969	-
Balance at the end of the reporting period	-	22,969

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	153,624	167,400
Short term deposits	-	-
Cash at bank and on hand	247,833	246,356
Other	-	-
Total	401,457	413,756

Of Which:

Unrestricted Funds	163,795	182,135
Restricted Funds	237,662	231,621

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Charity Bank and Deposit Accounts	U	No restrictions - used for supporting and undertaking Scouting	615,292	74,858	63,606	-	-	626,544
Jamboree Fund	R	Scouts Jamboree	548	-	-	-	-	548
Explorer Scout Unit Funds	R	Supporting and undertaking Explorer Scouting	22,394	14,064	7,638	-	-	28,820
Frith Grange Redevelopment Fund	R	Redevelopment of Frith Grange Camp Site	208,679	23,281	23,666		-	208,294
Revaluation Reserve	U	Revaluation of Fixed Assets	1,631,380	-	-	-	54,645	1,686,025
Total Funds			2,478,293	112,203	94,910	-	54,645	2,550,231

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Charity Funds	U	No restrictions - used for supporting and undertaking Scouting	624,766	66,103	75,577	-	-	615,292
Jamboree Fund	R	Scouts Jamboree	548	-	-	-	-	548
Explorer Scout Unit Funds	R	Supporting and undertaking Explorer Scouting	15,319	18,618	11,543	-	-	22,394
Frith Grange Redevelopment Fund	R	Redevelopment of Frith Grange Camp Site	-	208,679			-	208,679
Revaluation Reserve	U	Revaluation of Fixed Assets	1,495,233	-	-	-	136,147	1,631,380
Total Funds			2,135,866	293,400	87,120	-	136,147	2,478,293

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	There were no transfers between Funds in the Current Year. However, the Trustees approved the establishment of a new unrestricted fund from extraordinary income received for the future redevelopment of Frith Grange Camp Site.	£ NIL

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	£ NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Explorer Scout Unit Funds	For the running and development of Explorer Scouting within the Barnet District	£ 28,820
Jamboree Fund	To provide funding for Scouts attending future Scout Jamborees	£ 548
Frith Grange Redevelopment Fund	Funds to be applied to the future redevelopment of Frith Grange Camp Site	£ 208,294

Last year

Planned use	Purpose of the designation	Amount
Explorer Scout Unit Funds	For the running and development of Explorer Scouting within the Barnet District	£ 22,394
Jamboree Fund	To provide funding for Scouts attending future Scout Jamborees	£ 548
Frith Grange Redevelopment Fund	Funds to be applied to the future redevelopment of Frith Grange Camp Site	£ 208,679

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE
Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE
Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year £	Last year £
Travel	50	288
TOTAL	50	288
Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1	1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE
For any related party, please provide details of any guarantees given or received.	Not applicable

Last year

There have been no related party transactions in the reporting period (True or False)	TRUE
For any related party, please provide details of any guarantees given or received.	Not applicable

Independent examiner's report to the trustees of Barnet Borough District Scout Council

I report to the trustees on my examination of the accounts of the Barnet Borough District Scout Council (the Trust) for the year ended 31 December 2021 set out on pages 4 to 21.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name: Colin Batsford FCA
Address: 85 Mapleton Crescent, Enfield, EN3 5RD
Date: 26 May 2022

BARNET BOROUGH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1125880

Accounts

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

President	Peter Merchant
Camp Warden	Anthony Gait
TRUSTEES : Ex-Officio	
District Commissioner	Tracey Smith
District Deputy Commissioner	Clive Hailey
District Deputy Commissioner	Anita Varma
District Deputy Commissioner	Michael Proctor
District Explorer Scout Commissioner	Jonathan Cumming
TRUSTEES: Elected	
Chairman	Trevor Young
Honorary Secretary	Penny Proctor
Honorary Treasurer	Steven Maton

BANKERS

National Westminster Bank plc
786 High Road, North Finchley, London N12 9QT

Metro Bank plc
1 Southampton Row, London, WC1B 5HA

Lloyds Bank plc
841 High Road, London, N12 8PX

Teachers Building Society
Allenview House, Hanham Road, Wimborne, Dorset, BH21 1AG

Buckinghamshire Building Society
High Street, Chalfont St Giles, Bucks, HP8 4QB

DISTRICT REGISTRATION NUMBER 13610

CHARITY REGISTRATION NUMBER 1125880

CONTACT NAME & ADDRESS

Steven Maton
11 The Pastures, London N20 8AN

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

Structure, Governance And Management

The District's governing documents are those of the Scout Association.
They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.
The District is a trust established under its rules which are common to all Scouts.
The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.
The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity.
As charity trustees they are responsible for complying with legislation applicable to charities.

Risk And Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them.

Objectives And Activities

The Scout Association provides adventurous activities and personal opportunities for young people aged 6 to 25.
The role of the District Council is to further these general objectives, with particular reference to the members of the Scout Groups in the District.
The objectives are as follows:

- To make quality Scouting available to every young person in the District, regardless of race, ethnicity, religion or disability.
- To ensure that every Scout Group offers the opportunity for a young person to progress from the age of 6 to 14, in a clearly identifiable way, either in the same group, or through formal arrangements with another group.
- To continually quality assure the quality of Scouting in every Scout Group.
- To continuously recruit and retain adult leaders and helpers.
- To maintain a quality programme of adult training and development.
- To build strong teams of adults who will deliver to the District's objectives.
- To ensure that every young person aged 14 to 18 is offered like opportunities by the District Explorer Unit or Units attached to Groups, recognising that administration, training and insurance are a District responsibility.

The District supports the work done in Groups in delivering the programme by:

- Appointing Assistants to the District Commissioner with special responsibility for sections to visit and advise section leaders in their groups.
- Providing District events for training, fundraising and activities.
- Maintaining premises at Frith Grange, Long Lane and Vernon Crescent for the use of all members of the District.
- Generating funds by hiring these premises, to other Scouting organisations and the community at large, to support members.

Achievements And Performance

The last financial year to 31 December 2020 has been difficult because of the impact of Covid and the cessation of face to face Scouting for much of the year. Nevertheless, Scouting has continued online and membership numbers have held up well, which is a credit to the Leaders and Trustees.
The premises at Frith Grange have been used most days, but use of Long Lane and Vernon Crescent has been impacted by Covid and arrangements to hire the properties to suitable tenants, when the members are not using, will be made once lockdown eases.

BARNET BOROUGH DISTRICT SCOUT COUNCIL

TRUSTEES REPORT AND ANNUAL ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

Public Benefit

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.

The District has operated with sufficient reserves for two years operating expenditure and adequate insurance has been maintained to protect the assets and income.

A substantial insurance claim payout has provided significant additional funds and the District Executive has ring-fenced these and certain other moneys for the redevelopment of Frith Grange.

The Trustees have implemented a health and safety review which is re-examined every six months.

Plans For The Future and Current Uncertainty

The outlook for the future remains uncertain due to the Covid pandemic. Although lockdown measures are easing, there is risk that further action may be required. The District will follow guidance from the Scout Association as it moves toward the full resumption of Scouting.

Rental income is adversely affected by the lockdown, although the impact has been softened by grants from the local authority.

The District Executive team will seek to restore rental income flows once the lockdown is lifted.

Trustees And Statement Of Trustees' Responsibilities

The members of the District Executive Committee are the Charity Trustees of the District. The Trustees who held office during the period and at the date of this report are set out on page 1.

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 District at the year end and of its incoming resources and resources expended during the year. For the year ended 31 December 2020 the Trustees have adopted FRS102 and Accounts have been prepared on an Accruals basis. Trustees are required to:

- Select suitable accounting policies and to apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District and enable them to ensure that the financial statements comply with the Charities Act 2011.

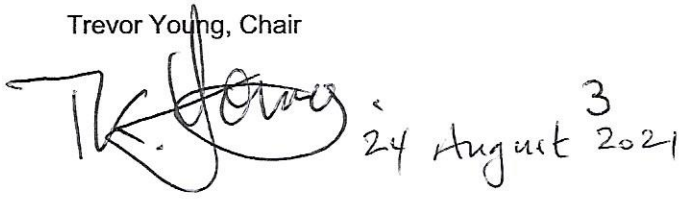
They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Annual Accounts have been drawn up on an Accruals basis (which has changed from previous years which had been prepared on a Receipts and Payments basis) and follow best practice as set out in FRS102 and the Charities Statement of Recommended Practice (SORP102).

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

Trevor Young, Chair



24 August 2021

CHARITY COMMISSION FOR ENGLAND AND WALES

BARNET BOROUGH DISTRICT SCOUT COUNCIL			Charity No	1125880
Annual accounts for the period				
Period start date	01-Jan-20	To	Period end date	31-Dec-20

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income from:						
Donations and Grants	S01	13,176	32,130	-	45,306	8,545
Charitable activities	S02	52,926	16,488	-	69,414	130,492
Investments	S04	1	608	-	609	988
Total	S07	66,103	49,226	-	115,329	140,025
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	156	-	-	156	1,692
Charitable activities	S09	75,421	11,543	-	86,964	164,270
Total	S12	75,577	11,543	-	87,120	165,962
Net income/(expenditure) before investment gains/(losses)	S13	- 9,474	37,683	-	28,209	- 25,937
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 9,474	37,683	-	28,209	- 25,937
Extraordinary items	S16	-	178,071	-	178,071	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	136,147	-	-	136,147	103,553
Net movement in funds	S20	126,673	215,754	-	342,427	77,616
Reconciliation of funds:						
Total funds brought forward	S21	2,119,999	15,867	-	2,135,866	2,058,250
Total funds carried forward	S22	2,246,672	231,621	-	2,478,293	2,135,866

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
		F01	F02	F04	F05
Fixed assets					
Tangible assets (Note 14)	B02	2,085,480	-	2,085,480	1,949,333
Total fixed assets	B05	2,085,480	-	2,085,480	1,949,333
Current assets					
Stocks (Note 18)	B06	6,679	-	6,679	6,228
Debtors (Note 19)	B07	8,522	-	8,522	8,743
Cash at bank and in hand (Note 24)	B09	182,135	231,621	413,756	171,562
Total current assets	B10	197,336	231,621	428,957	186,533
Creditors: amounts falling due within one year (Note 20)	B11	36,144	-	36,144	-
Net current assets/(liabilities)	B12	161,192	231,621	392,813	186,533
Total assets less current liabilities	B13	2,246,672	231,621	2,478,293	2,135,866
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-
Total net assets or liabilities	B16	2,246,672	231,621	2,478,293	2,135,866
Funds of the Charity					
Restricted income funds (Note 27)	B18	-	231,621	231,621	15,867
Unrestricted funds	B19	615,292	-	615,292	624,766
Revaluation reserve	B20	1,631,380	-	1,631,380	1,495,233
Total funds	B21	2,246,672	231,621	2,478,293	2,135,866

Signed on behalf of all the Trustees	Signature	Date of approval
Trevor Young	T Young	24 August 2021
Clive Hailey		24 August 2021

Section C Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	**Yes**

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;	**Financial approach and reserves policy as follows:** **Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.** **Operates with sufficient reserves for minimum two years operating expenditure and adequate insurance is maintained to protect the assets and income. Current bank and cash balances exceed reserves policy requirement** **Insurance policies are in place for all three District premises and contents. BBDSC benefits from Public liability insurance provided under the Scout Association umbrella.** **In addition, the District has an experienced Executive Team and a strong body of additional volunteers who ensure that activities, tasks and maintenance of assets are carefully considered and completed, thereby enabling BBDSC to continue to operate in an effective and efficient manner.**
Disclosure of any uncertainties that make the going concern assumption doubtful;	**Not applicable**
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	**Not applicable**

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2.2.

Yes*	✓	
No*		

Please disclose:

(i) the nature of the change in accounting policy;	**First year of change from simple Receipts and Payments Accounts to Accruals Accounting format required under FRS102.**
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	**Meets Statutory requirements with more disclosure.**
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	**Not applicable. Complete change to format, reporting lines and content. See Reconciliations in Note 2.**

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	**No changes to accounting estimates have occurred in the reporting period**
No*		

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	**No material prior year error have been identified in the reporting period.**
No*		

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

FRS102 has been adopted as the basis for preparing Accounts for year ended 31 December 2020. For all prior years up to and including 31 December 2019 a Receipts and Payments basis has been used for preparation of the Annual Accounts.
Policies adopted from 1 January 2020 are as follows:
Fixed Assets have been capitalised at Insured Values;
Accruals accounting has been used to recognise Debtors, Creditors, Prepayments and Accruals;
Stock is valued and included in the Balance Sheet;
A General Charity Fund and a Revaluation Reserve have been recognised and reported to reflect the value of Assets less Liabilities

Reconcilation of funds per previous GAAP to funds determined under FRS 102

(this is to reconcile the restated Prior Year Funds with those previously reported on a Receipts and Payments basis for Year Ended 31 December 2019)

	Start of period 1 Jan '19	End of period 31 Dec '19
	£	£
Fund balances as previously stated	206,426	171,562
Adjustments:		
Recognition of General Charity Funds on creation of first Balance Sheet	460,144	460,144
Recognition of Revaluation Reserve on creation of first Balance Sheet	1,391,680	1,391,680
Increase in Revaluation Reserve in 2019		103,553
Increase in Stock in 2019		238
Increase in Hire of Premises and Facilities through recognition of Debtors		3,215
Reduction in Property Expenses through recognition of Prepayment		5,474
Fund balance as restated	2,058,250	2,135,866

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

(this is to reconcile the restated Prior Year Net Receipts / (Payments) with those previously reported on a Receipts and Payments basis for Year Ended 31 December 2019)

	For Year Ended 31 Dec '19
	£
Net income/(expenditure) as previously stated	- 34,864
Adjustments:	
Increase in Revaluation Reserve in 2019	103,553
Increase in Stock in 2019	238
Increase in Hire of Premises and Facilities through recognition of Debtors	3,215
Reduction in Property Expenses through recognition of Prepayment	5,474
Previous period net income/(expenditure) as restated	77,616

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.		✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		✓	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.			✓

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.	✓		
	They are valued at cost.		✓	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5		✓	
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.		✓	
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	**Not applicable**

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	3,303	500	3,803	1,692
	Gift Aid	-	-	-	-
	General grants provided by government/other charities		30,000	30,000	-
	Membership subscriptions and sponsorships which are in substance donations	9,873	1,630	11,503	6,853
	Total	13,176	32,130	45,306	8,545
Charitable activities:	Hire of Premises and Facilities	46,087	14,531	60,618	98,928
	Scouting Activities	135	1,957	2,092	16,671
	Fundraising	50	-	50	1,928
	Badge Income	4,659	-	4,659	7,775
	Hire of Minibus	1,995	-	1,995	5,190
	Total	52,926	16,488	69,414	130,492
Income from investments:	Interest income	1	608	609	988
	Total	1	608	609	988
Separate material item of income:	Insurance Caim Settlement	-	178,071	178,071	-
	Total	-	178,071	178,071	-
TOTAL INCOME		66,103	227,297	293,400	140,025

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	£129 Jamboree Fund Income and £14,067 Income from Explorer Scout Units.
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	There were no material income items.

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1	Covid Grant	10,000
Government grant 2	Covid Grant	10,000
Government grant 3	Covid Grant	10,000
	Total	30,000

	Description	Last year £
Government grant 1	No Grants were received in 2019	-
Government grant 2		-
Government grant 3		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.	**Not applicable**	**Not applicable**

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.	**Not applicable**	**Not applicable**

Note 6 Analysis of expenditure

Analysis	This year			Last year		
	Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:	£	£	£	£	£	£
Staging fundraising events	156	-	156	1,692	-	1,692
Total expenditure on raising funds	156	-	156	1,692	-	1,692
Expenditure on charitable activities:						
Property Expenses	52,846	3,234	56,080	116,409	-	116,409
Scouting Activities	1,761	8,237	9,998	10,341	18,833	29,174
Leadership Training	4,571	-	4,571	2,417	-	2,417
Administration	5,956	72	6,028	1,536	206	1,742
Trustee Expenses	288	-	288	86	-	86
Minibus Expenses	6,803	-	6,803	6,609	-	6,609
Badge Purchases	3,196	-	3,196	7,833	-	7,833
Total expenditure on charitable activities	75,421	11,543	86,964	145,231	19,039	164,270
Separate material item of expense	-	-	-	-	-	-
TOTAL EXPENDITURE	75,577	11,543	87,120	146,923	19,039	165,962

Other information:

Analysis of expenditure on charitable activities	This year			Last year		
	Activities undertaken directly	Grant funding of activities	Total this year	Activities undertaken directly	Grant funding of activities	Total last year
Activity or programme	£	£	£	£	£	£
Supporting and undertaking Scouting	87,120	-	87,120	165,962	-	165,962

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	The Charity received a substantial settlement in relation to an insurance claim for damages to premises following a significant water leak.	178,071	-
Total extrordinary items		178,071	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	-	1,933,126	16,207	1,949,333
Additions	-	-	-	-
Revaluations	-	134,354	1,793	136,147
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	2,067,480	18,000	2,085,480

14.2 Depreciation

The charity does not depreciate its Tangible Fixed Assets but carries at Insured Values.

14.3 Net book value

Net book value at the beginning of the year	-	1,933,126	16,207	1,949,333
Net book value at the end of the year	-	2,067,480	18,000	2,085,480

14.4 Impairment

There is no impairment to Tangible Fixed Assets

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation	**31-Dec-20**	**31-Dec-19**
the methods applied and significant assumptions	**Insured Values**	**Insured Values**

14.6 Other disclosures

There are no borrowing costs, contractual commitments for acquisitions, nor restricted title or pledged as security.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock	
	For distribution	For resale
	£	£
Charitable activities:		
Opening	-	6,228
Added in period	-	3,196
Expensed in period	-	1,881
Impaired	-	864
Closing	-	**6,679**
Total this year	-	6,679
Total previous year	-	6,228

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities	NIL	NIL

There is no donated stock and no work in progress. All stock is purchased for resale as part of Charitable activities.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Prepayments and accrued income	5,307	5,528
Other debtors	3,215	3,215
Total	8,522	8,743

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Other debtors	-	
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	22,969	-	-	-
Other creditors	13,175	-	-	-
Total	36,144	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

	This year	Last year
Please explain the reasons why income is deferred.	A lump sum of £37,500 was received under an Oversailing Agreement for period 28 May 2020 to 10 December 2021	Not applicable

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	22,969	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	22,969	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	167,400	86,792
Short term deposits	-	-
Cash at bank and on hand	246,356	84,770
Other	-	-
Total	413,756	171,562

Of Which:

Unrestricted Funds	182,135
Restricted Funds	231,621

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Charity Bank and Deposit Accounts	U	No restrictions - used for supporting and undertaking Scouting	624,766	66,103	75,577	-	-	615,292
Jamboree Fund	R	Scouts Jamboree	548	-	-	-	-	548
Explorer Scout Unit Funds	R	Supporting and undertaking Explorer Scouting	15,319	18,618	11,543	-	-	22,394
Frith Grange Redevelopment Fund	R	Redevelopment of Frith Grange Camp Site	-	208,679			-	208,679
Revaluation Reserve	U	Revaluation of Fixed Assets	1,495,233	-	-	-	136,147	1,631,380
Total Funds			2,135,866	293,400	87,120	-	136,147	2,478,293

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Charity Funds	U	No restrictions - used for supporting and undertaking Scouting	645,860	125,829	146,923	-	-	624,766
Jamboree Fund	R	Scouts Jamboree	419	129	-	-	-	548
Explorer Scout Unit Funds	R	Supporting and undertaking Explorer Scouting	20,291	14,067	19,039	-	-	15,319
Revaluation Reserve	U	Revaluation of Fixed Assets	1,391,680	-	-	-	103,553	1,495,233
Total Funds			2,058,250	140,025	165,962	-	103,553	2,135,866

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	There were no transfers between Funds in the Current Year. However, the Trustees approved the establishment of a new unrestricted fund from extraordinary income received for the future redevelopment of Frith Grange Camp Site.	£ NIL

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	N/A	£ NIL

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Explorer Scout Unit Funds	For the running and development of Explorer Scouting within the Barnet District	£ 22,394
Jamboree Fund	To provide funding for Scouts attending future Scout Jamborees	£ 548
Frith Grange Redevelopment Fund	Funds to be applied to the future redevelopment of Frith Grange Camp Site	£ 208,679

Last year

Planned use	Purpose of the designation	Amount
Explorer Scout Unit Funds	For the running and development of Explorer Scouting within the Barnet District	£ 15,319
Jamboree Fund	To provide funding for Scouts attending future Scout Jamborees	£ 548

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE
Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE
Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	288	86
TOTAL	288	86
Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	1	1

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	TRUE
For any related party, please provide details of any guarantees given or received.	Not applicable

Last year

There have been no related party transactions in the reporting period (True or False)	TRUE
For any related party, please provide details of any guarantees given or received.	Not applicable

Independent examiner's report on the accounts

Report to the trustees of Barnet Borough District Scout Council

Charity number – 1125880

On accounts for the year ended 31 December 2020 set out on pages 4 to 22

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C Batsford

Name: Colin Batsford FCA
Address: 85 Mapleton Crescent, Enfield, EN3 5RD
Date: 24 August 2021