

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
Allenvie 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.

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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.

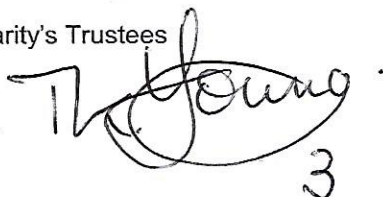
They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



3



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
£ F01	£ F02	£ F03	£ F04	£ F05

Incoming resources (Note 3)

Income from:

Donations and Grants

Charitable activities

Investments

Total

S01	1,126	6,053	-	7,179	45,306
S02	73,732	30,980	-	104,712	69,414
S04		312	-	312	609
S07	74,858	37,345	-	112,203	115,329

Resources expended (Note 6)

Expenditure on:

Raising funds

Charitable activities

Total

S08	-	-	-	-	156
S09	63,606	31,304	-	94,910	86,964
S12	63,606	31,304	-	94,910	87,120

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

S13	11,252	6,041	-	17,293	28,209
S14	-	-	-	-	-
S15	11,252	6,041	-	17,293	28,209
S16	-	-	-	-	178,071
S17	-	-	-	-	-

Gains and losses on revaluation of fixed assets for the charity's own use

Net movement in funds

S18	54,645	-	-	54,645	136,147
S20	65,897	6,041	-	71,938	342,427
S21	2,246,672	231,621	-	2,478,293	2,135,866
S22	2,312,569	237,662	-	2,550,231	2,478,293

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Section B



Balance Sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Total this year £ F04	Total last year £ F05
Fixed assets						
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

Trevor Young

Clive Hailey

Signature	Date of approval
	26 May 2022
	26 th 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*	<input checked="" type="checkbox"/>	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*	<input checked="" type="checkbox"/>	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;	<p>Financial approach and reserves policy as follows:</p> <p>Funds are invested in bank deposit accounts which provide interest, planned access over the year and carry minimal risk.</p> <p>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</p> <p>Insurance policies are in place for all three District premises and contents. BBDSC benefits from Public liability insurance provided under the Scout Association umbrella.</p> <p>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.</p>
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*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	

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*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	No changes to accounting estimates have occurred in the reporting period

1.5 Material prior year errors

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

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	No material prior year error have been identified in the reporting period.

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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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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).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
Yes	No	N/a																		
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2.3 EXPENDITURE AND LIABILITIES

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.	Yes ✓	No 	N/a
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.	Yes 	No 	N/a ✓
	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.	Yes 	No 	N/a ✓
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.	Yes 	No 	N/a ✓
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.	Yes 	No 	N/a ✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes 	No ✓	N/a
Deferred income	No material item of deferred income has been included in the accounts.	Yes 	No 	N/a ✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes 	No ✓	N/a
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	Yes 	No 	N/a ✓
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.	Yes 	No 	N/a ✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.	Yes ✓	No 	N/a
	They are valued at cost.	Yes 	No 	N/a ✓
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	Yes 	No ✓	N/a
	They are valued at cost.	Yes 	No 	N/a ✓
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.	Yes 	No ✓	N/a
	They are valued at cost.	Yes 	No 	N/a ✓
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.	Yes 	No 	N/a ✓
	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	Yes 	No 	N/a ✓
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.	Yes 	No 	N/a ✓
	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.	Yes 	No 	N/a ✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes 	No 	N/a ✓
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.	Yes ✓	No 	N/a
Current asset investments	The charity 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.	Yes 	No 	N/a ✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes 	No 	N/a ✓

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
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>	Not applicable	Not applicable

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

Section C

Notes to the Accounts

(cont)

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
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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.

		This year	Last year
		£	£
Description			
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 extraordinary 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:**the effective date of the revaluation**the methods applied and significant assumptions*

This year	Last year
31-Dec-21	31-Dec-20
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.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Total this year

Total previous year

Stock	
For distribution	For resale
£	£
-	6,679
-	6,072
-	5,060
-	860
-	6,831
-	6,831
-	6,679

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£
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

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
5,422	5,307
3,137	3,215
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)

Other debtors

Total

This year	Last year
£	£
-	
-	-

Note 20 Creditors and accruals

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

20.1 Analysis of creditors

Accruals and deferred income

Other creditors

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	22,969	-	-
6,741	13,175	-	-
6,741	36,144	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

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

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
22,969	-
-	22,969
22,969	-
-	22,969

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
153,624	167,400
-	-
247,833	246,356
-	-
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 balance sheet.

* Key: PE - permanent endowment funds; EE - expendable 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 balance sheet.

** Key: PE - permanent endowment funds; EE - expendable 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').

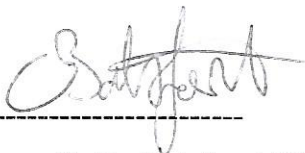
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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