
**NORTH LONDON SCOUT
DISTRICT**

**ANNUAL
TRUSTEES
REPORT AND
ACCOUNTS**

For the year ended
31 December 2020

Registered Charity 1156779

**Annual Trustees Report
for the year ended 31 December 2020****Registered charity number 1156779**

The Trustees present their Annual Report and Accounts of the North London Scout District for the year ended 31 December 2020 prepared in accordance with the Charity's Commission's *Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102)* (the "SORP").

EXECUTIVE COMMITTEE AND CHARITY TRUSTEES**EX OFFICIO MEMBERS**

Chairman	Brian Hosier MBE
District Commissioner	James Clarke from 01.01.21
District Youth Commissioner	Vacant
District Secretary	Wendy Rudge
District Treasurer	Vacant
Explorer Scout Commissioner	Nick Conduit
Manager Scout Active Support	Sally Symons
Network Commissioner	Nicole Leslie

ELECTED MEMBERS

Dan Sheehan
Thomas Graham
Chris Hunt
Ian Green
Elliott Moore from 14.10.20

NOMINATED MEMBERS

Dennis Rowen
John Walker
Chris Thorpe
Paul Symons

INVITED MEMBERS (NOT TRUSTEES)

Joan Feakes	Chair of Adult Advisory Committee (South)
Martin Linsey	Property manager

OTHER TRUSTEES

The freehold/leasehold sites of all property are held in trust by The Scout Association Trust Corporation.

BANKERS

National Westminster Bank PLC	288 Green Lanes, London N13 5GA	General Fund
CCLA	85 Queen Victoria Street EC4V 4ET	Deposit monies

CONTACT AND PRINCIPAL ADDRESS

The District Headquarters is situated at Scout Park, Gordon Road, London N11 2PB and all correspondence can be sent to this address.

STATUS AND ADMINISTRATION

The Charity is registered with the Charity Commissioners under Charity Number 1156779. Although a separate Charity, constitutionally the Charity falls under the umbrella of the Scout Association and, therefore, conducts its affairs in accordance with the Rules and Guidelines laid down in Policy, Organisation and Rules, set by the Scout Association. Some Trustees are ex officio due to the office they hold and others are elected or nominated at the Annual General Meeting of the District Scout Council.

The day to day activities of the Charity are managed by the Trustees, who include the ex officio members, and supported by many volunteers.

Trustees are appointed based on their skill and expertise in a certain field relevant to the Charity. On appointment they are inducted and made aware of their general responsibilities under charity law.

**Annual Trustees Report
(continued)****for the year ended 31 December 2020****STRUCTURE, GOVERNANCE & MANAGEMENT**

The District is led by the District Commissioner (DC) who is supported by the District Team, comprising all assistant District Commissioners, Youth Commissioners and the Explorer Scout Commissioner.

The Charity Trustees are deemed to be the members for the time being of the District Executive Committee, members of which are, in part, elected by the District Scout Council and part nominated by the District Commissioner. The District Scout Council to whom the Executive Committee is accountable is made up of all members of the District, administrators and advisors.

The District Executive Committee is responsible for:

- Promoting the development of Scouting in the District.
- Acting with the District Commissioner in all matters relating to finance and property.
- Appointing annually a District Adult Appointments Advisory Sub Committee and such other Sub Committees as the Committee may require.
- Presenting an annual report and annual statement of accounts to the Annual General Meeting of the District Scout Council.

AIMS AND OBJECTIVES

The District is part of the Greater London North Scout County which provides Scouting to young people in the London Boroughs north of the River Thames.

The District's objective is 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. The District seeks to achieve this objective by providing leadership, advice and support for the Scout groups and the Explorer Scout Units that make up the District. Activities which are appropriate for a District to organise are provided on a regular basis as requested by the groups who make up the District.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. Public benefit was provided by the Charity in the period through the activities noted above.

SAFEGUARDING POLICY

The Charity seeks to create and maintain a safe and secure environment for all members, volunteers and visitors to our facilities and groups. The Charity is fully committed to safeguarding all children, young people and adults at risk that come into contact with our work. We will take every reasonable step to ensure that children, young people and adults at risk are protected in the delivery of all programmes. We will respond promptly and appropriately to all allegations, suspicions and reports of abuse. The Charity does not carry out significant fund raising activities.

ACHIEVEMENTS / PERFORMANCE AND FUTURE DEVELOPMENTS

As of January 1st 2021, James Clarke, took on the role of District Commissioner for North London Scouts. He is excited to be leading the district to further success and looking to expand Scouting opportunities to reach more young people across North London. The district vision states that we will become "the flagship district for metropolitan Scouting", underpinning the mission to ensure we are "shaping and evolving Scouting for the diverse communities of North London".

At the Ramsay Centre in Holloway Road, we continue to see growth in use by local Scout groups and has provided a location for groups who have lost their previous location due to Covid.

At Scout Park we have our brand new Sheridan Hall, which stands tall and proud. Unfortunately the national lockdown came soon after the opening so there was only a brief period we could benefit from this additional facility. When outdoor meetings were allowed a robust risk assessment was put in place and the Park divided into three distinct and separate areas to allow the maximum safe use by member groups. Some of the activities have been curtailed whilst further risk assessments are being implemented. The park is now in constant use by hundreds of young people since the return of face to face Scouting.

Ramsey Island continues to see growth in use and further work into promoting this area, perhaps with another neighbouring District, will be looked at over the coming year.

Due to Covid restrictions many of our groups and units continued scouting on line but numbers of young people saw a decrease of around 23%, which is slightly below the national average of the UK Scouting average. This was very much expected but at the time of writing, we are already starting to see record numbers of young people wanting to now join Scouting. We are also looking forward to a trial of a new younger section.

FUNDRAISING

The District does not normally get involved in fundraising from the public and during 2020 no such activities could take place. In normal times the only such income would be from Explorer Units with occasional bag packing at local supermarkets in exchange for a voluntary donation. One unit does normally organise a firework party for which they sell tickets, mainly to the family of members.

**Annual Trustees Report
(Continued)****For the year ended 31 December 2020****PRINCIPAL RISKS AND UNCERTAINTIES**

The Trustees have examined the principal areas of the Charity's operations and considered what major risks may arise in each of these areas. In the opinion of the Trustees the Charity has established resources and systems which, under normal circumstances, should allow the risks identified by the Trustees to be mitigated to an acceptable level in its day to day operations. The major risks are considered to be those of safeguarding and of security of all investments. COVID-19 presents significant uncertainty for the Charity. In the short-term it has severely limited the Charity's ability to deliver its charitable objectives, though many groups continue to offer scouting online. Additionally, COVID-19 has substantially reduced our income. Fundraising is mainly done by the Explorer Units to support their activities and with the current restrictions very little was raised in 2020. We have sufficient reserves to cover lost income in the short to medium term and are confident that our operations can be restructured to be financially sustainable if income levels from scouting or commercial use do not recover for a prolonged period. The impact of COVID-19 on long term numbers of youth members and adult volunteers is unknown. Significant reductions in these numbers would reduce the Charity's impact and put significant financial pressure on our member groups. We are confident that our dedicated leadership will rise to the challenge and mitigate the impact of any reductions in membership, but this represents a significant uncertainty for the Charity over the coming year.

FINANCIAL

Our annual income was £162,023 (£410,830 in 2019) with nearly 22% being raised by the Explorer Units to finance their activities. The substantial fall was both in our income from users of our premises and in our activities. There was a surplus of £3,504 (a surplus of £52,737 in 2019) on Unrestricted General Funds including a gain of £70,991 (gain of £198,853 in 2019) in the value of our quoted investments. The Designated Funds are the Explorer Units and they spent £28,484 more than they received in this year (£28,712 less spent in 2019) as they had to return income received for activities which were cancelled. The Explorer Units within the Designated Fund have balances to carry forward and in total £27,180 (£55,664 for 2019). We were pleased to receive government grants and we made use of the Government Job Retention Scheme so that we could continue to pay our staff during the year. Some substantial grants have been received in the current year so that overall the district is in a satisfactory financial position and well able to support our activities for the coming year.

FIXED ASSETS

The Charity holds substantial properties as functional assets. Most of these properties have been owned for many years and are included in the financial statements at cost, including amounts spent on improvements over the years. Work on the former Sheridan Hall, now the Ben Nevis Hall, was completed early in the year and handed over. The full contract sum was paid by the end of the year.

RESERVES POLICY

The Trustees have considered the funds currently available to the District of £157,718 (£271,906 in 2019). These funds have reduced substantially due to the new building but are still considered adequate for normal circumstances. This represents 42 weeks of normal expenditure which is considered satisfactory.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 and FRS 102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 26 May 2021 and signed on their behalf by Brian Hosler


Brian Hosler CHAIRMAN

Opinion

We have audited the financial statements of North London Scout District (the 'Charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements numbered 1-21, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at [date], and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or

- the Charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement [set out on page 3, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud:
- Evaluation of the effectiveness of managements controls designed to prevent and detect irregularities; and
- Identifying and testing significant manual journal entries and reviewing assumptions and judgements made by management in making significant accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

NA Associates LLP

NA Associates LLP
Chartered Certified Accountants
Statutory Auditor

Woodgate Studios, 2-8 Games Road, Cockfosters, Hertfordshire, EN4 9HN

Date: 11 June 2021

NA Associates LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

NORTH LONDON SCOUT DISTRICT
Statement of Financial Activities
for the year ended 31 December 2020

Page 6

	Unrestricted Funds		Restricted	TOTAL	TOTAL
	General	Designated			
	£	£	£	2020	2019
				£	£
Incoming Resources (Notes 2 & 3)					
Income and endowments from:					
Donations and legacies	68,721	29,746	0	98,467	54,146
Charitable activities	12,910	963	0	13,873	184,408
Other trading activities	20,618	4,318	0	24,936	140,408
Investments	24,609	0	0	24,609	28,204
Other	138	0	0	138	3,664
Total	126,996	35,027	0	162,023	410,830
Resources expended (Notes 4-6)					
Expenditure on:					
Raising funds	7,921	0	0	7,921	66,033
Charitable activities	186,562	63,511	0	250,073	462,232
Total	194,483	63,511	0	257,994	528,265
Net income / (expenditure) before investment gains / (losses)	(67,487)	(28,484)	0	(95,971)	(117,435)
Net gains / (losses) on investments (Note 8.1)	70,991	0	0	70,991	198,853
Net income / (expenditure)	3,504	(28,484)	0	(24,980)	81,418
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward	3,167,895	55,664	12,137	3,235,696	3,154,278
Total funds carried forward	3,171,399	27,180	12,137	3,210,716	3,235,696

The notes on pages 8 to 18 form part of these financial statements

All income and expenditure derives from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

See note 21 for the 2019 Statement of Financial Activities.

Balance Sheet as at 31 December 2020

	Note	Unrestricted Funds General £	Designated £	Restricted £	TOTAL 2020 £	TOTAL 2019 £
Fixed assets						
Tangible assets	7	1,665,915	0	0	1,665,915	1,619,214
Investments	8.1	1,347,766	0	0	1,347,766	1,276,775
Total fixed assets		3,013,681	0	0	3,013,681	2,895,989
Current assets						
Stocks	9	14,553	0	0	14,553	13,460
Debtors	10	19,420	4,916	0	24,336	14,603
Investments	8.2	94,841	22,264	12,137	129,242	278,633
Cash at bank and in hand	11	77,795	0	0	77,795	131,291
		206,609	27,180	12,137	245,926	437,987
Creditors: amounts falling due within one year	12	(48,891)	0	0	(48,891)	(98,280)
Total assets less current liabilities		157,718	27,180	12,137	197,035	339,707
Net Assets		3,171,399	27,180	12,137	3,210,716	3,235,696
Funds of the Charity						
General Unrestricted		3,171,399	0	0	3,171,399	3,167,895
Designated Unrestricted	13	0	27,180	0	27,180	55,664
Restricted	14	0	0	12,137	12,137	12,137
Total funds		3,171,399	27,180	12,137	3,210,716	3,235,696

The notes on pages 8 to 18 form part of these financial statements

Approved and authorised for issue by the Trustees on 26 May 2021 and signed on their behalf:


Brian Hosier
 Chairman

Notes to the accounts

For the year ended 31 December 2020

1 Basis of preparation**1.1 Basis of accounting**

North London Scout District is an unincorporated charity registered in England and a public benefit entity under FRS 102. The financial statements have been prepared in Sterling (£) the functional currency, rounded to the nearest £1, and are for the stand alone charity only.

These accounts have been prepared on the basis of historic cost modified by the revaluation of investments to market value in accordance with:

Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, FRS 102 and with the Charities Act 2011.

1.2 Going concern

These accounts have been prepared on a going concern basis. The Trustees have considered a period of twelve months from the date of approval of the financial statements.

Covid-19 has had a major impact on face to face activities but many of our groups and units remain in contact with their members and activities continue where possible. We believe we have the resources both financial and in leadership to recover from this set back. The Charity has a strong balance sheet and therefore expects to continue for the foreseeable future.

1.3 Critical accounting estimates and areas of judgement

The Charity Trustees have made estimates and assumptions concerning the future. The estimates and assumptions that have a significant risk of causing a material adjustment to the value of the carrying amounts and liabilities within the next financial year include the valuation of fixed assets, investments and properties.

2 INCOMING RESOURCES**Recognition of incoming resources**

These are included in the Statement of Financial Activities (SOFA) when

- 1 the Charity becomes entitled to the resources;
- 2 the Trustees consider it is probable that the Charity will receive the resources; and
- 3 the monetary value can be measured with sufficient reliability.

Membership subscriptions

Members subscriptions collected on behalf of other parts of the Scout Movement are reported in the SOFA net of any amount paid out. This is because these subscriptions are in effect held by the Charity as agents before being paid out.

Notes to the accounts

For the year ended 31 December 2020

(continued)

Incoming resources with related expenditure

When incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

Tax reclaims

All tax reclaims are included in the SOFA when received.

Volunteer help

The value of any voluntary help received is not included in the accounts in line with the SORP but is described in the Trustees' Annual Report.

Legacies

Entitlement is the earlier of the Charity being notified of an impending distribution, or the legacy being received, when income is recognised as being probable.

Investment income

This is included in the accounts when receivable.

Donated services

Donations received include an amount for work done on the trees at Scout Park to keep them safe and healthy. The amount was recognised in the financial statements in respect of services provided by a tenant in consideration for a lower rent charge and calculated at market rates.

Investment gains and losses

This includes any gain or loss on the sale of investments and any unrealised gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

Support costs

Include all costs of the central functions not specifically allocated under other headings.

ASSETS

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year, and cost at least £1,000, or form part of a group of assets that exceeds £1,000.

They are valued at cost or a reasonable value on receipt.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less residual value, over the useful

Notes to the accounts

For the year ended 31 December 2020

(continued)

life. Depreciation is provided as follows:-

Furniture and Equipment 10% written down value

Land is not depreciated.

For assets under construction, costs are recognised as contract activity progresses. Costs are determined by reference to the estimated value of certified works completed, where costs can be determined with reasonable certainty.

Tangible fixed assets and their depreciation are reviewed and adjusted if appropriate where there is an indication of a significant change in the useful life since the last reporting date and there is additional impairment.

Investments

Investments quoted on a recognised stock exchange are valued at the year end at mid-market value. Other investment assets are included at Trustees' best estimate of market value.

Stocks

These are valued at the lower of cost or market value and include Irrecoverable VAT.

Current Asset Investments

The Charity has investments which it holds pending their sale and cash with a maturity date of less than one year. These are held for the short term in order to meet potential liabilities and grants.

Funds

Funds held by the Charity are

Unrestricted - to be used in accordance with the charitable objects at the discretion of the Trustees.

Designated - set aside by the Trustees from unrestricted funds for specific purposes e.g. Explorer Units (note 13)

Restricted - funds to be used for a specific purpose as specified by the donor or under the terms of the receipt (note 14).

Taxation

As a registered charity no taxation is payable on non-trading activities and Capital Gains are exempt from CGT. VAT where applicable is paid and included in the accounts under the cost heading it relates to.

Debtors and Creditors Receivable / Payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Any losses arising from impairment are recognised in expenditure.

Investment Properties

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in net gains / losses in the SOFA.

	2020 £	2019 £
3 Donations and legacies		
Membership subscriptions / grants	59,400	59,855
Less paid to HQ / County	(59,400)	(59,765)
Net included in resources expended	0	90
Donations / Grants	35,015	600
Job Retention Scheme grants	18,346	0
Contribution to repairs	0	0
Gift in kind - work on trees	15,360	17,300
	68,721	17,900
Restricted fund	0	0
Designated funds Explorers	29,746	36,246
	98,467	54,146
Charitable activities		
Sectional events	1,655	3,663
Scout Park camping and activities	8,475	44,966
Rammey Island	2,780	1,968
	12,910	50,597
Designated funds Explorers	963	133,811
	13,873	184,408
Other trading activities		
Hire charges for functional fixed assets	13,987	66,751
Vending machine	294	1,907
Uniform/badges shop sales	6,337	25,781
Pantomime	0	14,847
	20,618	109,286
Designated funds Explorers	4,318	31,122
Restricted funds	0	0
	24,936	140,408
Investment income		
Bank interest	0	1,165
Dividends	609	2,980
Property rent	24,000	24,000
Sundry	0	0
	24,609	28,145
Restricted funds	0	59
	24,609	28,204

Notes to the accounts for the year ended 31
December 2020 (continued)

4 Resources expended	2020	2019
	£	£
Raising funds		
Shop purchases	3,838	24,404
Letting fees	3,902	3,456
Pantomime	0	26,019
Vending machine stock	181	1,677
	<hr/> 7,921	<hr/> 55,556
Designated expenses	0	10,477
	<hr/> 7,921	<hr/> 66,033
Charitable activities		
Section events/District camp	994	22,733
Legal fees	2,139	2,425
Training costs	0	632
Staff costs	74,282	66,802
Advertising & marketing	0	250
Computer & OSM costs	2,816	2,658
Subscriptions (voluntary income note 3)	0	0
Property expenses	58,869	155,217
Property services Holloway Road	5,380	4,440
Ramsey island rent	1,213	893
Insurances	17,300	15,217
Printing postage and stationery	314	495
Telephone & internet	3,110	2,969
Audit and Accountancy expenses (see below)	10,216	2,920
DC expenses travelling etc.	110	2,322
General expenses	612	1,363
Equipment maintenance	4,777	11,619
Credit card and bank charges	768	931
Grants	262	3,000
Depreciation	3,400	3,266
	<hr/> 186,562	<hr/> 300,152
Designated funds Explorers	63,511	161,990
Restricted funds	0	90
	<hr/> 250,073	<hr/> 462,232

(Audit fee included 2020:£4,740 (2019: £4,560))

5 Trustee expenses

The only payments to Trustees were to reimburse them for expenses paid mainly to the District Commissioner for travelling and similar costs and amounting to £110 (2019 £2,322).

NORTH LONDON SCOUT DISTRICT

Notes to the accounts for the year ended 31 December 2020

(continued)

Page 13

6 Staff costs	2020	2019
	£	£
Gross salaries and benefits in kind	70,272	62,987
Staff training etc.	0	414
Pension	2,750	2,249
Employers National Insurance	1,201	1,152
	<u>74,223</u>	<u>66,802</u>

Average number of full time equivalent employees – 3 (2019 – 3). No employee earned more than £60,000.

7 Tangible fixed assets

	Land & Buildings	Equip. F&F	Total 2020	2019
	£	£	£	£
Brought forward	1,588,033	99,073	1,687,106	996,930
Additions	47,285	2,816	50,101	690,176
Disposals	-	(7,560)	(7,560)	-
Balance carried forward	<u>1,635,318</u>	<u>94,329</u>	<u>1,729,647</u>	<u>1,687,106</u>
Depreciation				
Balance brought forward	0	67,892	67,892	64,626
Charge for the year	0	3,400	3,400	0
Disposals	0	(7,560)	(7,560)	3,266
Balance carried forward	<u>0</u>	<u>63,732</u>	<u>63,732</u>	<u>67,892</u>
Net book value				
Brought forward	<u>1,588,035</u>	<u>31,181</u>	<u>1,619,216</u>	<u>932,304</u>
Carried forward	<u>1,635,318</u>	<u>30,597</u>	<u>1,665,915</u>	<u>1,619,214</u>

The Charity holds leases for 999 years on the ground and first floor of the property at Holloway Road used as an activity centre and as a flat for a key worker. The properties are shown at the original cost of the site and improvements.

A further flat at the same site is held on a 125 year lease as an investment. A garage at Alwyne Road London was gifted to the Charity in 1940. This is reflected in the financial statements at cost, representing legal fees paid. The freehold site of Scout Park is in the ownership of the Charity and is used as a functional asset. It is included at original cost and improvements net of impairment of buildings.

NORTH LONDON SCOUT DISTRICT

Notes to the accounts for the year ended 31 December 2020

(continued)

Page 14

8.1 Fixed asset investments

	Listed	Investment Properties	Total 2020	2019
	£	£	£	£
Carrying (market) value at beginning of the year	726,775	550,000	1,276,775	1,709,326
Additions at cost / Withdrawals	0	0	0	(631,404)
Net gain / (loss) on revaluation	70,991	0	70,991	198,853
Carrying value at end of year	797,766	550,000	1,347,766	1,276,775

A freehold flat held for investment was revalued by the Trustees following advice from the managing agents and no change in value was recommended. The historic cost of this property was £410,000 (2019 £410,000).

8.2 Current asset investments

	2020 £	2019 £
COIF Deposit Accounts District	118,791	268,210
Colling / Samaritan	5,183	5,170
Eric Lark	5,268	5,253
	<u>129,242</u>	<u>278,633</u>

9 Stock

	2020 £	2019 £
Badges and shop miscellaneous	<u>14,553</u>	<u>13,460</u>

10 Debtors

	2020 £	2019 £
Scout Park hire	2,150	2,721
Owed to shop	472	776
Other debtors and prepayments	21,714	11,106
	<u>24,336</u>	<u>14,603</u>

11 Cash at bank and in hand

	2020 £	2019 £
Cash at bank and in hand	77,245	130,758
Cash in hand and floats	550	533
	<u>77,795</u>	<u>131,291</u>

Notes to the accounts for the year ended 31 December 2020
(continued)

12 Creditors and accruals

	2020 £	2019 £
Money held on behalf of groups	741	809
Taxation and social security	840	1,228
Other creditors	47,310	96,243
	<u>48,891</u>	<u>98,280</u>

13 Designated funds (see note 16 for 2019 comparative)

Explorer Units	Balance brought forward	Incoming	Outgoing	Balance carried forward
	£	£	£	£
Wild Wolf	23,438	32,158	46,561	9,035
Tottenham	3,928	2,717	2,661	3,984
Highgate / Hornsey	21,243	(5,063)	7,306	8,874
Kings Cross	2,927	2,393	1,199	4,121
Seventurers	310	885	1,034	161
Andromeda	1,784	22	483	1,323
Argo	2,034	1,915	4,267	(318)
	<u>55,664</u>	<u>35,027</u>	<u>63,511</u>	<u>27,180</u>

Explorer scouting is a district provision responsible to the district executive for all financial matters. Each unit has responsibility to raise funds and to be financially self supporting on a medium to long term basis. Funds raised by each unit are retained for use by that unit but in the event of closure would revert to the district general funds or be set aside to finance new or existing units.

14 Restricted funds (see note 17 for the 2019 comparative)

	Balance brought forward	Incoming	Outgoing	Balance carried forward
	£	£	£	£
Eric Lark Memorial	4,463	0	0	4,463
Samaritan/Colling.	5,084	0	0	5,084
Skip Adams	2,590	0	0	2,590
	<u>12,137</u>	<u>0</u>	<u>0</u>	<u>12,137</u>

NORTH LONDON SCOUT DISTRICT

Notes to the accounts for the year ended 31
December 2020

(continued)

The Eric Lark Memorial Fund was set up in 1958 in memory of a former scouter and has been augmented since for similar reasons. The fund exists to provide grants to scouts under the age of 16 years to assist in respect of camp fees or uniform. The fund is managed by the District officers.

The Samaritan Fund was set up in 1950 by the then District Commissioner to give financial assistance to any scouter, or former scouter, or spouse. The use of the fund is entirely discretionary at the disposal of the District Commissioner in consultation with the Chairman and/or Treasurer. The fund was amalgamated with the Collingham Fund in 2010 and it was resolved that in future grants would be made for those who did not qualify on grounds of age to benefit from the Eric Lark Memorial Fund.

The Skip Adams Fund was set up many years ago in memory of a scouter from the former St. Pancras District. There is no formal trust document and the original intent; that the income be used to support Gang Shows and Camp Fires in the District, is now not relevant. The fund will be used to support scouting in the district and the Executive will make a proposal in due course as to the specific use.

15 Related parties

The freehold and leasehold sites are held in trust by the Scout Association Trust Corporation.

16 Designated funds (year ended 31 December 2019)

	Balance brought forward	Incoming	Outgoing	Balance carried forward
	£	£	£	£
Explorer Units				
Wild Wolf	20,946	104,508	102,016	23,438
Tottenham	1,277	18,666	16,015	3,928
Highgate / Homsey	5,528	50,264	34,549	21,243
Kings Cross	1,224	12,395	10,692	2,927
Seventurers	(37)	774	427	310
Andromeda	180	3,021	1,417	1,784
Argo	(2,166)	11,551	7,351	2,034
	<u>26,952</u>	<u>201,179</u>	<u>172,467</u>	<u>55,664</u>

NORTH LONDON SCOUT DISTRICT

**Notes to the accounts for the year ended 31 December 2020
(continued)**

Page 17

17 Restricted funds (year ended to 31 December 2019)

	Balance brought forward	Incoming	Outgoing	Balance carried forward
	£	£	£	£
Eric Lark Memorial	4,433	30	0	4,463
Samaritan/Colling.	5,145	29	90	5,084
Skip Adams	2,590	0	0	2,590
	<u>12,168</u>	<u>59</u>	<u>90</u>	<u>12,137</u>

18 Future Commitments

At 31 December 2020 the Charity was committed to a further £0 (2019 £37,283) in relation to the completion of a new building at Scout Park.

19 Available unrestricted reserves

The funds available to the District comprise unrestricted funds of £3,172,681 net of fixed assets of £2,217,197 and funds held for income generation of £797,766 a total of £157,718 (2019 £271,906). This represents 42 weeks of our expenditure on general unrestricted funds during the year and is considered satisfactory.

20 Analysis of Net Assets Between Funds

	Fixed	Investments	Net Current	Total
	£	£	Assets £	£
General Fund	1,665,915	1,347,766	157,718	3,171,399
Designated	0	0	27,180	27,180
Restricted	0	0	12,137	12,137
	<u>1,667,197</u>	<u>1,347,766</u>	<u>197,035</u>	<u>3,210,716</u>

21 Statement of Financial Activities (for the year ended 31 December 2019)

	Unrestricted Funds		Restricted	TOTAL
	General	Designated		
	£	£	£	2019 £
Incoming Resources				
Income and endowments from:				
Donations and legacies	17,900	36,246	0	54,146
Charitable activities	50,597	133,811	0	184,408
Other trading activities	109,286	31,122	0	140,408
Investments	28,145	0	45	28,204
Other	3,664	0	0	3,664
Total	209,592	201,179	59	410,830
Resources expended				
Expenditure on:				
Raising funds	55,556	10,477	0	66,033
Charitable activities	300,152	161,990	90	462,232
Total	355,708	172,467	90	528,265
Net income / (expenditure) before investment gains / (losses)	(146,116)	28,712	(31)	(117,435)
Net gains / (losses) on investments	198,853	0	0	198,853
Net income / (expenditure)	52,737	28,712	(31)	81,418
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	3,115,158	26,952	12,168	3,154,278
Total funds carried forward	3,167,895	55,664	12,137	3,235,696