



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2022 Period start date

To 31st March 2023 Period end date

Charity name: 1st and 3rd New Barnet Scout Group

Charity registration number: 1199152

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL; AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	SCOUT MEETINGS AND ACTIVITIES, SPORTING ACTIVITIES, AWAY FROM HOME ACTIVITIES, SOCIAL AND COMMUNITY DEVELOPMENT ACTIVITIES
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE HAD REGARD TO THE GUIDANCE ISSUED BY THE CHARITY COMMISSION ON PUBLIC BENEFIT

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	GRANTS ARE MADE TOWARDS THOSE WHO ARE UNABLE TO PAY FOR THE ACTIVITIES RUN
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	ALL POSITIONS AT THE GROUP ARE VOLUNTARY

Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	THE GROUP HAS RUN NUMEROUS ACTIVITIES BASED ON THE PURPOSES OF THE CHARITY AND HAVE A VERY HEALTHY NUMBER OF INDIVIDUALS ATTENDING REGULARLY. THE GROUP IS OVER SUBSCRIBED AND CONTINUES TO RUN AWAY FROM HOME ACTIVITIES THAT ARE ESPECIALLY VALUABLE FOR MANY OF THE PARTICIPANTS. BENEFICIARIES ARE INVOLVED WITH MANY ACTIVITIES THAT SUPPORT THEIR SOCIAL AND COMMUNITY DEVELOPMENT, AND BENEFIT FROM FURTHER EDUCATION THAT SUPPLEMENTS ANY FORMAL EDUCATION. THE ABILITY TO WIDEN THEIR FRIENDSHIP GROUPS AND MEET OTHER PEOPLE IN THEIR COMMUNITY THROUGH THEIR COMMON LOVE OF SCOUTS IS A HUGE BENEFIT

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	THE GROUPS FINANCIAL POSITION IS HEALTHY WITH FUNDS IN THE BANK. WE HAVE ENCOUNTERED ISSUES THIS YEAR DUE TO A MEMBER OF THE SCOUT TEAM STEALING MONEY, HOWEVER IT HAS BEEN DEALT WITH, REPORTED AND THE MONEY HAS BEEN LARGELY PAID BACK. THE POLICE ARE INVESTIGATING THE CASE.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	SOME RESERVES ARE HELD FOR THE UPKEEP OF OUR PROPERTY AND TO ENSURE WE HAVE MONEY FOR THOSE WHO NEED TO APPLY FOR AID
Amount of reserves held	Para 1.22	£11451
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	NONE

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	SCOUT ASSOCIATION GOVERNING DOCUMENT
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	UNINCORPORATED ASSOCIATION
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	TRUSTEES ARE SELECTED AT THE ANNUAL GENERAL MEETING

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	1 ST AND 3 RD NEW BARNET SCOUT GROUP
Other name the charity uses	
Registered charity number	1199152
Charity's principal address	80 MARGARET ROAD, NEW BARNET, HERTS, EN4 8AA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	TIM COCKBURN	CHAIR		
2	ANITA HUTCHENCE	TRESURER		
3	PETER BEST	TRUSTEE		
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20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

DURING THIS FINANCIAL YEAR WE ENCOUNTERED ISSUES WITH A SCOUT MEMBER STEALING FUNDS, BUT THIS HAS BEEN INVESTIGATED AND THE MONEY HAS LARGELY BEEN PAID BACK. THE ISSUE HAS BEEN REPORTED TO THE COMMISSION, AND THE POLICE WHO ARE INVESTIGATING

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

--	--

Position (eg Secretary,
Chair, etc)

--	--

Date

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
1st & 3rd New Barnet Scout Group

No (if any)
1199152

CC16a

Receipts and payments accounts

For the period from	Period start date 01/04/2022	To	Period end date 31/03/2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Subscriptions & Scout Activities	25,588	-	-	25,588	15,482
Rental of Premises	37,996	-	-	37,996	29,019
Grants Received	31,470	-	-	31,470	20,000
Gift Aid Received	4,682	-	-	4,682	7,272
Other Income	1,960	-	-	1,960	1,000
Donations Received	2,153	-	-	2,153	385
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	103,849	-	-	103,849	73,158
A2 Asset and investment sales, (see table).					
Sale of Fixed Assets	1,900	-	-	1,900	1,000
	-	-	-	-	-
Sub total	1,900	-	-	1,900	1,000
Total receipts	105,749	-	-	105,749	74,158
A3 Payments					
Scout Activities and Refreshments	36,450	-	-	36,450	19,185
Repairs & Maintenance	19,445	-	-	19,445	2,627
Light, Power & Heating	6,506	-	-	6,506	10,199
Cleaning	6,147	-	-	6,147	5,824
Other Premises Costs	3,975	-	-	3,975	5,915
Annual Capitation Fees	4,243	-	-	4,243	2,486
Other Administration Costs	1,935	-	-	1,935	1,378
Accountancy Fees Paid	500	-	-	500	195
IT Software & Consumables	810	-	-	810	439
Misappropriated Funds (To Be Recovered)	14,280	-	-	14,280	1,784
	-	-	-	-	-
Sub total	94,291	-	-	94,291	50,032
A4 Asset and investment purchases, (see table)					
Purchase of Fixed Assets	26,413	-	-	26,413	-
Deposit Paid for Minibus	-	-	-	-	3,751
Sub total	26,413	-	-	26,413	3,751
Total payments	120,704	-	-	120,704	53,783
Net of receipts/(payments)	- 14,955	-	-	- 14,955	20,375
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	26,406	-	-	26,406	6,031
Cash funds this year end	11,451	-	-	11,451	26,406

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Barclays Current Account	8,443	-	-
	Barclays Saver Account	3,008	-	-
		-	-	-
	Total cash funds	11,451	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
	Misappropriated Funds Recoverable	16,243	-	-
	Deposit Paid For Minibus	3,751	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Plant and Machinery for Scout Group Use	General	26,413	26,413
	Land and Buildings	General	650,000	650,000
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
1st & 3rd New Barnet Scout Group

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1199152

Set out on pages

1 & 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

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 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 (other than that disclosed below) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Date:

2 April 2024

Name:

Lorraine Yates

Relevant professional
qualification(s) or body
(if any):

Chartered Accountant & Chartered Tax Adviser

Address:

64 Somerset Road, New Barnet, Hertfordshire, EN5 1JD

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

The Statement of Assets and Liabilities includes land and buildings which have been occupied by the Scout Group for a long period of time, and from which the Scout Group benefits from the rental thereof to other organisations. This property is currently unregistered with the Land Registry and I have been informed by the Trustees that the process is commencing to register this property in the name of the Scout Group. The land and buildings have been included on the Statement of Assets and Liabilities at the valuation of £650,000 which is deemed to be a reasonable valuation by the Trustees.

The Independent Examination highlighted that funds were being misappropriated from the charity bank account; this was done through numerous cheques being written and cashed that were not for benefit of the charity. When backup invoices were requested to support these payments as part of the independent examination, there were inconsistencies found with the documentation provided by the individual. This issue has been addressed by the Trustees, the individual in question is no longer associated with the Scout Group. The majority of the funds have now been recovered by the Scout Group. This issue has been reported to the relevant authorities.

The financial controls for the charity should be reviewed and strengthened as the current controls were not sufficient for the Treasurer or other Trustees to identify the issue highlighted above. I would advise that the financial controls should be tightened as follows: Cheque payments should also be avoided, instead payments to settle purchase invoices should be made by a bank payment, authorised by two agreed parties whom are set as signatories on the bank account. There should be good communication between these two parties so both are aware when a payment needs to be made. Where purchase invoices are received from a new supplier, the bank payment details can be verified using independently obtained contact details to ensure that the invoice and payment details are valid. Bank statements for the charity (either paper copies or downloads from the bank website) should also be reviewed on a regular basis to ensure that the Treasurer and other Trustees are satisfied with the payments being made from the Scout bank account. This should make it easier to identify any potential issues in the future.

The following Government Link provides further advice on setting up the correct financial controls for the charity:

<https://www.gov.uk/government/publications/internal-financial-controls-for-charities-cc8/internal-financial-controls-for-charities>