

# BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1042738

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1994-12-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 42 Avon Green  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 2NL

**Phone** 07309580328

**Email** [treasurer@bwds.org.uk](mailto:treasurer@bwds.org.uk)

**Website** <https://bwds.org.uk/>

## Activities

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**Objects:** 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.

**Activities:** Providing facilities and support for Scouting in North Hampshire covering West Basingstoke, Oakley and Overton and neighbouring villages. Putting on the biennial Basingstoke Gang Show and involved with and supporting the shop run by Basingstoke Scouting Supplies.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities

## Geography

- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,857	£75,737	-	-
2023-12-31	£66,900	£96,999	-	-
2022-12-31	£51,381	£67,233	-	-
2021-12-31	£42,811	£35,230	-	-
2020-12-31	£58,811	£53,947	-	-

## Trustees

Name	Role	Appointed
<b>Sarah Thomas</b>	Chair	2025-12-10
ALAN BIRTLES		2011-06-17
Ben Robert Wright		2025-12-10
Ian Edwards		2025-12-10
Kirsty Holdsworth		2020-09-29
Michael Webb		2025-12-10
NEIL MACINTOSH		2025-12-10
Richard Kiy		2015-04-23
Robert Leon Gath		2024-07-02

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1042738

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# Accounts

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## Trustees Report for the year ended 31 December 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2024.

### Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The objective of the District is to provide and sustain a central infrastructure, responsible to the District Lead Volunteer, with enough funds to support it and, where appropriate, its' constituent Groups.

Under the Charities Act 2011, the Trustees confirm they have considered the Charity Commission's guidance on public benefit and that we have met the public benefit criteria.

### Achievements and Performance

The District continues to deliver quality Scouting to all its members in keeping with the Aims and Methods of the Scout Association as defined in its *"Policy, Organisation and Rules"*.

The District delivers the Aims and Objectives of Scouting to all its members in accordance with the Scout Association's *"Policy, Organisation and Rules"*. This, in the longer term, embraces the District ownership of an integrated office committee room and storage facility for use by the District Leaders, Officers and helpers.

### Financial Review

Closing reserves amounted to £189,329 comprising a general fund of £140,232 and designated funds of £49,097 (Notes to the Accounts 6 and 7). Overall, this is an in-year surplus of £20,121 against the previous year's reserves of £169,208, taking the District almost back to the position at the start of 2023. Re-introducing a membership subscription in 2024 has played a large part in the surplus, together with income for the 2025 Gang Show exceeding expenses at that time. The District main account was budgeted to be in deficit of £1,316 for the year. Much of the surplus was due to an increase in Explorer account funds (£13k) and Gang Show income in excess of expenses (£6k).

The District's policy on reserves is to maintain the General Fund at a level that will cover the full District's exposure in a Gang Show production year. The purpose of the Designated Funds is detailed in note 8 to the accounts. The Trustees are aware that, historically, the funds have been high compared with these ambitions and have budgeted accordingly, using reserves in the middle to long term development of local Scouting.

The Trustees have identified and reviewed the major risks to which they believe the District is exposed and systems are in place to mitigate their likely impact, including regular monitoring of finances and a well-established procedure for the authorisation and control of expenditure in all sections.

The District is a Trust established under the Scouting Association rules that are common to all Districts.

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Approved by the Trustees on 20<sup>th</sup> May 2025 and signed on their behalf by:

.....

District Chair.

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2024

	2024 Funds	2023 Funds
	£	£
TOTAL INCOMING RESOURCES (page 2)	95,857	66,900
TOTAL RESOURCES EXPENDED (page 3)	75,737	96,999
NET INCOMING/(OUTGOING) RESOURCES	<u>20,121</u>	<u>-30,101</u>
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	<u>20,121</u>	<u>-30,101</u>
FUND BALANCES BROUGHT FORWARD	169,208	199,309
FUND BALANCES CARRIED FORWARD	189,329	169,208

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2024

Main District Account Budget Only	2024	2024	2023
£	£	£	£
<b>INCOMING RESOURCES</b>			
58,776 Membership subscriptions	82,787		66,519
<u>47,364</u> less: Payable	<u>66,231</u>		<u>58,500</u>
11,412	16,556		8,019
<b>INVESTMENT INCOME</b>			
1,392 Bank Interest	2,677		1,383
0 Scouting Supplies Dividends	0		0
0 Gang Show Returned Investment	0		0
0 Development Fund Receipt	0		-780
<u>0</u> Transfer from Silchester Amalgam	<u>0</u>		<u>0</u>
1,392	2,677		604
<u>252</u> DONATIONS	<u>542</u>		<u>463</u>
252	542		463
<b>ACTIVITIES</b>			
County Events-Sections	0		2,910
District Events-Sections	11,669		5,736
District Events -General	110		0
30,000 Peak District Camp 2024	26,339		0
Scotland Camp 2025	194		0
Meetings	0		0
0 Training - District	0		0
Fundings	0		0
<u>0</u> Gang Show receipts	<u>23,005</u>		<u>51,924</u>
30,000	61,317		60,569
<u>348</u> FUND RAISING	<u>419</u>		<u>200</u>
348	419		200
<b>ADMIN/ESTABLISHMENT INCOME</b>			
<u>0</u> Administration	<u>0</u>		<u>0</u>
0	0		0
<u>43,404</u>	<u>81,510</u>		<u>69,855</u>

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

OTHER INCOME

Air Rifle Section	231	294
Archery Section	75	0
Crossbows Section	15	0
Tomahawk Activities	15	0
Gift Aid	3,356	0
960 Middle Copse	-42	-42
Badge and Uniform Sales	8,303	6,711
ScoutSector Income	2,395	0
Share of Net Profit After Rebate - £	0	0
Beaver Section Balance	0	0
Cub Account Balance	0	0
Increase in Badge Stock	0	0
Tri St Georges Day funds	0	0
B&DBC Lottery Receipt	0	0
Misc - Previous Years Corrections	0	-9,918
<u>960</u>	<u>14,347</u>	<u>-2,955</u>
<u>44,364</u> TOTAL INCOMING RESOURCES	<u>95,857</u>	<u>66,900</u>

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Main Account - Resources Expended

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2024

Main District Account Budget Only	2024	2024	2023
£	RESOURCES EXPENDED	£	£
	PREMISES		
852 Rent	5,783	4,021	4,021
<u>852</u>	<u>5,783</u>	<u>4,021</u>	<u>4,021</u>
252 DONATIONS / GRANTS	50	13,000	13,000
<u>252</u>	<u>50</u>	<u>13,000</u>	<u>13,000</u>
	ACTIVITIES		
0 County Events-Sections	0	354	354
0 District Events-Sections	718	5,995	5,995
0 District Events - General	0	411	411
864 District Team	718	844	844
468 Beaver Section Balance	979	1,531	1,531
684 Cub Section Balance	115	5	5
600 Scout Section Balance	1,357	758	758
288 Explorer Section Balance	511	761	761
504 Network Section Balance	300	65	65
30,000 Peak District Camp 2024	26,372	0	0
0 Scotland Camp 2025	910	0	0
996 Squirrels	625	161	161
156 Awards	107	284	284
96 Training	363	182	182
50 Young Commissioners	0	0	0
2,000 Total Growth & Development	2,781	0	0
250 Inclusion	0	0	0
600 Communication & PR	319	134	134
<u>0 Gang Show Costs</u>	<u>16,754</u>	<u>50,043</u>	<u>50,043</u>
37,556	52,929	61,529	61,529
<u>0 FUND RAISING EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0
	ADMIN/ESTABLISHMENT EXPENSES		
456 Insurance (personal & equipment)	1,527	287	287
48 Bank Fees	0	511	511
504 Xero Accounting Fees	443	0	0
<u>0 Administration</u>	<u>2,050</u>	<u>1,225</u>	<u>1,225</u>
1,008	4,020	2,023	2,023
<u>0 TRUSTEES EXPENSES</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39,668	62,782	80,575	80,575

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

OTHER EXPENDITURE

0 Equipment	916	707
252 Air Rifle Section	75	166
252 Archery Section	0	591
252 Crossbows Section	25	0
300 Chief Scout Awards Presentation	0	0
600 Cost of Badges	9,290	9,920
2,004 Digital - OSM	2,334	2,586
504 Projects - Skills days, etc	0	0
996 Permit Training	315	0
96 International	0	0
0 Thank You Gifts	0	0
252 Tomahawk Section	0	0
0 DofE	0	0
504 Development Fund Donations	0	2,455
<hr/>	<hr/>	<hr/>
6,012	12,956	16,426
0 Depreciation	0	0
<hr/>	<hr/>	<hr/>
0	0	0
<hr/>	<hr/>	<hr/>
45,680 TOTAL RESOURCES EXPENDED	75,737	96,999

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

#### Main Account

BALANCE SHEET AS AT 31-Dec-2024	2024	2024 £	2023	2023 £
<b>FIXED ASSETS</b>				
Tangible assets	0		0	
Investments	0		2,752	
		0		2,752
<b>CURRENT ASSETS</b>				
Gang Show costs c/fwd				
Equipment	1,009		1,009	
Badge and Uniform Stocks	-2,532		-3,112	
Debtors	7,375		4,431	
The Scout Association Short Term Investment Service	0		0	
Cash at Bank and In Hand	185,907		164,150	
	191,759		166,478	
less: CURRENT LIABILITIES				
Amounts Due Within One Year				
Creditors	2,430		22	
<b>NET CURRENT ASSETS</b>		189,329		166,456
<b>NET ASSETS</b>		189,329		169,208
Represented by:				
<b>FUNDS</b>				
General Fund		140,232		117,330
DAP Fund		816		816
Development Fund		48,281		51,062
Designated Funds:	49,097		51,878	
		189,329		169,208

Approved by the Trustees on 20th May 2025 and signed on their behalf by

District Chair

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Notes to the accounts for the year ended 31 December 2024

#### 1. Accounting Policies

##### (a) Basis of Accounting

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP 2019) (FRS102).

##### (b) Incoming Resources

All income is included in the period in which the District is entitled to receipt, including Gang Show revenues, which were previously included in the period in which the relevant show took place.

Equipment and other items donated to the Gang Show are shown at their market value both under Gang Show Receipts and against the relevant cost under resources expended.

##### (c) Resources Expended

All expenditure is included on an accruals basis. Gang Show costs are now included in the same period during which they were made.

##### (d) Depreciation

Depreciation on equipment for use by the District was calculated on a straight line basis at 25% per annum. All fixed assets are now fully written down to nil value.

##### (e) Investments

No dividends from surpluses earned by Scouting Supplies have been received for the last two years and the balance previously shown is now incorporated into the General Fund shown in the Balance Sheet.

##### (f) Stock

Stock is valued at the lower of cost and net realisable value.

	This Year	Previous Year
<b>2. Trustees Expenses</b>	£	£
Annual allowance for general expenses incurred	0	0
Number of Trustees in receipt of annual allowance	0	0
<b>3. Tangible Assets</b>		Equipment £
Cost brought forward and carried forward		0
Depreciation brought forward and carried forward		0
<b>Net Book Value</b> brought forward and carried forward		0

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

**Notes to the accounts for the year ended 31 December 2024 (continued)**

	This Year	Previous Year
<b>4. Current Assets</b>	<b>£</b>	<b>£</b>
<b>Stock</b>	<b>(2,532)</b>	<b>(3,112)</b>
<b>Equipment</b>	<b>1,009</b>	<b>1,009</b>
<b>Debtors:</b>		
<b>Amounts falling due within one year:</b>		
• Trade Debtors	<b>7,375</b>	<b>4,431</b>
• Other Debtors	<b>0</b>	<b>0</b>
• Prepayments	<b>0</b>	<b>0</b>
	<b><u>5,852</u></b>	<b><u>2,328</u></b>
<b>Cash at Bank and In Hand:</b>		
• Bank Current Accounts	<b>81,963</b>	<b>71,095</b>
• Bank/Building Society Deposit Accounts	<b>101,347</b>	<b>93,300</b>
• Cash in Hand	<b><u>2,597</u></b>	<b><u>2,507</u></b>
	<b><u>185,907</u></b>	<b><u>166,902</u></b>
<b>5. Creditors: Amounts falling due within one year</b>		
• Other Creditors	<b><u>2,430</u></b>	<b><u>22</u></b>
<b>6. General Fund – brought forward</b>	<b>169,208</b>	<b>198,729</b>
Add: Surplus/(Deficit) for the year	<b>22,902</b>	<b>(27,656)</b>
Transfer from Development Fund		
(Grants in the year)	<b><u>( 2,781)</u></b>	<b><u>( 2,445)</u></b>
	<b><u>20,121</u></b>	<b><u>(30,101)</u></b>
	<b>189,329</b>	<b>169,208</b>
Deduct: Loss realised on sale of investment	<b>0</b>	<b>0</b>
Transfer to Development Fund	<b><u>0</u></b>	<b><u>0</u></b>
- Carried forward	<b><u>189,329</u></b>	<b><u>169,208</u></b>

The General Fund represents the free funds of the Council, which are not designated for particular purposes.

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Notes to the accounts for the year ended 31 December 2024 (continued)

	This Year	Previous Year
<b>7. Designated Funds</b>	<b>£</b>	<b>£</b>
Development Fund	<b>48,281</b>	<b>51,062</b>
The D A Pye Bequest Fund	<u><b>816</b></u>	<u><b>816</b></u>
	<b><u>49,097</u></b>	<b><u>51,878</u></b>

The Development Fund was established to help promote the interests and further the development of Scouting and Guiding in Basingstoke and neighbouring areas, by means of grants paid out of interest receivable and other surpluses arising. The capital sum may, at the discretion of the Fund sub-committee, be used towards the purchase of land or premises.

In 1999, the District received a bequest from the estate of the late Mr D A Pye, originally made to the Monk Sherborne Scout Group, which is no longer in existence. No decision has yet been made as to how the capital sum will be used, and all interest received in the year has been taken to the General Fund and is used to fund grants from the Development Fund.

The District Executive Committee (now Trustee Board) approved that the Development Fund balance would be made up to £30k at the beginning of 2014. In the minutes dated 7<sup>th</sup> May 2014, the District Executive also approved that £30k be re-allocated from the D A Pye Bequest fund into the Development Fund, where it could be used to continue promoting Scouting in Basingstoke West.

### 8. Gang Show Account

Whilst there was no Gang Show in 2024, income and expenses started to be received or paid out in the latter part of the year and these are reflected in the figures below.

Income:	£	£
Donations and Sponsorships	11,018	
Fundraising (Quiz Night & Singathon)	11,416	
Interest from Bank	122	
Merchandise Sales	<u>449</u>	
		<u>23,005</u>
Expenses:		
Production Costs (Wardrobe/Scenery, etc.)	10,904	
Insurance	1,597	
Rent & Rehearsal Room Costs	2,220	
Fundraising Expenses	512	
Promotion, Volunteers & Miscellaneous Costs	<u>1,521</u>	
		<u>16,754</u>

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Explorers Accounts

A request was made at the EGM in 2024 for more information on Explorer expenses. Below is an extract from the District Explorer Treasurer report which has been consolidated into the District accounts for this year.

Income:	£	£
Events (net of expenses)	10,064	
Fundraising	33	
Gift Aid (on Subscriptions)	3,356	
Grants	3,700	
Subscriptions (net of Membership Fees paid to District)	6,227	
Trailer Hire	<u>410</u>	
		<u>23,790</u>
Expenses:		
Administration (includes bank and card fees)	2,050	
Equipment (includes trailer admin)	916	
Insurance	1,225	
Rent	5,045	
Training	313	
Uniform and Badges	<u>990</u>	
		<u>10,539</u>

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

**Independent examiner's report to the Trustees of**

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

I report to the Trustees on my examination of the accounts of the Basingstoke West District Scout Council for the year ended 31 December 2024.

**Respective responsibilities of Trustees and Examiner**

The District's Trustees 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**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

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

Signed:

Name:

Qualification:

Address:

Date:



CHARITY COMMISSION  
FOR ENGLAND AND WALES

**Independent examiner's report on the  
accounts**

**Section A Independent Examiner's Report**

**Report to the trustees**

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

**On accounts for the year  
ended**

31<sup>st</sup> Dec 2024

**Charity no  
(if any)**

1042738

**Set out on pages**

1 to 12)

**Responsibilities and basis of  
report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

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

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

**Independent  
examiner's statement**

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

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

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

**Signed:**

*William LO*

**Date:**

27/10/2025

**Name:**

William LO

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

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

ACMA/CGMA

**Address:**

5 Barford Close

Chandlers Ford

SO53 1TH

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material 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.**

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**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1042738

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# Accounts

---

## Trustees Report for the year ended 31 December 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2023.

### Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The objective of the District is to provide and sustain a central infrastructure, responsible to the District Commissioner, with enough funds to support it and, where appropriate, its' constituent Groups.

Under the Charities Act 2011, the Trustees confirm they have considered the Charity Commission's guidance on public benefit and that we have met the public benefit criteria.

### Achievements and Performance

The District continues to deliver quality Scouting to all its members in keeping with the Aims and Methods of the Scout Association as defined in its "*Policy, Organisation and Rules*".

The District delivers the Aims and Objectives of Scouting to all its members in accordance with the Scout Association's "*Policy, Organisation and Rules*". This, in the longer term, embraces the District ownership of an integrated office committee room and storage facility for use by the District Leaders, Officers and helpers.

### Financial Review

Closing reserves amounted to £169,208 comprising a general fund of £117,330 and designated funds of £51,878 (Notes to the Accounts 7 and 8). Overall, this is an in-year deficit of £30,101 against the previous year's reserves of £199,309. Part of the reason for the deficit was the District's decision to continue supporting Groups during the year following a tough year of Covid recovery. This was done through not levying a membership subscription, subsidising badge costs and funding Group activities when requested. The District main account was budgeted to be in deficit of £28,538 for the year (£1,563 less than the actual deficit).

The District's policy on reserves is to maintain the General Fund at a level that will cover the full District's exposure in a Gang Show production year. The purpose of the Designated Funds is detailed in note 8 to the accounts. The Trustees are aware that, historically, the funds have been high compared with these ambitions and have budgeted accordingly, using reserves in the middle to long term development of local Scouting.

The Trustees have identified and reviewed the major risks to which they believe the District is exposed and systems are in place to mitigate their likely impact, including regular monitoring of finances and a well-established procedure for the authorisation and control of expenditure in all sections.

The District is a Trust established under the Scouting Association rules that are common to all Districts.

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Approved by the Trustees on ..... and signed on their behalf  
by:

.....

Mike Vaughan

District Chair.

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2023

	2023 Funds	2022 Funds
	£	£
TOTAL INCOMING RESOURCES (page 4/5)	66,900	51,381
TOTAL RESOURCES EXPENDED (page 6/7)	96,999	67,233
NET INCOMING/(OUTGOING) RESOURCES	-30,101	-15,853
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	-30,101	-15,853
FUND BALANCES BROUGHT FORWARD	199,309	214,583
FUND BALANCES CARRIED FORWARD	169,208	199,309

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2023

Main District Account Budget Only 2023 £		2023 £	2022 £
	<b>INCOMING RESOURCES</b>		
0	Membership subscriptions	66,519	65,578
0	less: Payable	<u>58,500</u>	<u>49,062</u>
0		8,019	16,516
	<b>INVESTMENT INCOME</b>		
65	Bank Interest	1,383	83
2,000	Scouting Supplies Dividends	0	2,000
0	Gang Show Returned Investment	0	0
0	Development Fund Receipt	-780	105
0	Transfer from Silchester Amalgamation	<u>0</u>	<u>0</u>
2,065		604	2,188
250	<b>DONATIONS</b>	<u>463</u>	<u>665</u>
250		463	665
	<b>ACTIVITIES</b>		
	County Events-Sections	2,910	5,389
	District Events-Sections	5,736	1,100
	District Events -General	0	0
-2,000	New Activities	0	0
	Meetings	0	38
0	Training - District	0	0
	Fundings	0	0
	Gang Show receipts	<u>51,924</u>	<u>11,935</u>
-2,000		60,569	18,461
350	<b>FUND RAISING</b>	<u>200</u>	<u>100</u>
350		200	100
	<b>ADMIN/ESTABLISHMENT INCOME</b>		
0	Administration	<u>0</u>	<u>0</u>
0		0	0
665		<u>69,855</u>	<u>37,930</u>
	<b>OTHER INCOME</b>		
	Air Rifle Section	294	297
	Archery Section	0	0
	Tomahawk Activities	0	0
	Gift Aid	0	0
-40	Closure of Accounts	-42	120

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Badge and Uniform Sales	6,711	5,461
Increase in Badge Stock	0	241
Share of Net Profit After Rebate - Scouting		
Supplies	0	2,354
Beaver Section Balance	0	4,979
Cub Account Balance	0	0
Scout Account Balance	0	0
Tri St Georges Day funds	0	0
B&DBC Lottery Receipt	0	0
Misc - Previous Years Corrections	-9,918	0
-40	-2,955	13,452
625	TOTAL INCOMING RESOURCES	66,900
		51,381

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Main Account - Resources Expended

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2023

Main District Account Budget Only 2023 £	RESOURCES EXPENDED	2023 £	2022 £
	PREMISES		
1,150	Rent	4,021	4,697
<u>1,150</u>		<u>4,021</u>	<u>4,697</u>
1,000	DONATIONS / GRANTS	13,000	3,786
<u>1,000</u>		<u>13,000</u>	<u>3,786</u>
	ACTIVITIES		
	0 County Events-Sections	354	5,163
	0 District Events-Sections	5,995	913
	0 District Events - General	411	0
1,550	District Team	844	7,492
2,688	Beaver Section Balance	1,531	6,012
3,300	Cub Section Balance	5	524
3,300	Scout Section Balance	758	105
	0 Explorer Section Balance	761	4,828
500	Network Section Balance	65	14
2,000	Squirrels	161	0
300	Awards	284	365
275	Training	182	0
500	Young Commissioners	0	0
2,000	Total Growth & Development	0	0
250	Inclusion	0	0
1,000	Communication & PR	134	406
<u>0</u>	Gang Show Costs	<u>50,043</u>	<u>17,423</u>
17,663		61,529	43,243
<u>0</u>	FUND RAISING EXPENSES	<u>0</u>	<u>0</u>
0		0	0
	ADMIN/ESTABLISHMENT EXPENSES		
400	Insurance (personal & equipment)	287	357
800	Bank Fees	511	676
<u>0</u>	Administration	<u>1,225</u>	<u>771</u>
1,200		2,023	1,804
<u>0</u>	TRUSTEES EXPENSES	<u>0</u>	<u>0</u>
<u>0</u>		<u>0</u>	<u>0</u>
21,013		80,575	53,531
	OTHER EXPENDITURE		

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

0	Equipment	707	551
250	Air Rifle Section	166	353
250	Archery Section	591	0
300	Chief Scout Awards Presentation	0	0
600	Cost of Badges	9,920	8,394
2,000	Digital - OSM	2,586	1,654
2,000	Projects - Skills days, etc	0	0
300	Youth Council	0	0
1,000	Permit Training	0	90
300	International	0	0
500	Thank You Gifts	0	15
250	Tomahawk Section	0	0
400	DofE	0	0
<u>0</u>	<u>Development Fund Donations</u>	<u>2,455</u>	<u>2,645</u>
8,150		16,426	13,703
<u>0</u>	<u>Depreciation</u>	<u>0</u>	<u>0</u>
0		0	0
<u>29,163</u>	<u>TOTAL RESOURCES EXPENDED</u>	<u>96,999</u>	<u>67,233</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

BALANCE SHEET AS AT 31-Dec-2023	2023 £	2023 £	2022 £	2022 £
<b>FIXED ASSETS</b>				
Tangible assets	0		0	
Investments	2,752		10,745	
		<u>2,752</u>		<u>10,745</u>
<b>CURRENT ASSETS</b>				
Gang Show costs c/fwd				
Equipment	1,009		1,092	
Badge and Uniform Stocks	-3,112		-2,689	
Debtors	4,431		3,029	
The Scout Association Short Term Investment Service	0		3,200	
Cash at Bank and In Hand	164,150		185,015	
	<u>166,478</u>		<u>189,647</u>	
less: CURRENT LIABILITIES				
Amounts Due Within One Year Creditors	<u>22</u>		<u>1,663</u>	
<b>NET CURRENT ASSETS</b>		<b>166,456</b>		<b>187,984</b>
<b>NET ASSETS</b>		<u><b>169,207</b></u>		<u><b>198,729</b></u>
Represented by:				
<b>FUNDS</b>				
General Fund		117,330		145,176
DAP Fund		816		816
Development Fund		51,062		52,737
Designated Funds:	51,878		53,553	
		<u>169,208</u>		<u>198,729</u>

Approved by the Trustees on \_\_\_\_\_ and signed on their behalf by

District Chair  
Michael Vaughan

**Notes to the accounts for the year ended 31 December 2023**

**1. Accounting Policies**

**(a) Basis of Accounting**

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP 2019) (FRS102).

**(b) Incoming Resources**

All income is included in the period in which the District is entitled to receipt, including Gang Show revenues, which were previously included in the period in which the relevant show took place.

Equipment and other items donated to the Gang Show are shown at their market value both under Gang Show Receipts and against the relevant cost under resources expended.

**(c) Resources Expended**

All expenditure is included on an accruals basis. Gang Show costs are now included in the same period during which they were made.

**(d) Depreciation**

Depreciation on equipment for use by the District was calculated on a straight line basis at 25% per annum. All fixed assets are now fully written down to nil value.

**(e) Investments**

The District's 50% share of the results of Scouting Supplies is included in the Statement of Financial Activities. The investment in Scouting Supplies is valued in the Balance Sheet at the District's share of its net assets.

**(f) Stock**

Stock is valued at the lower of cost and net realisable value.

	This Year	Previous Year
<b>2. Trustees Expenses</b>	£	£
Annual allowance for general expenses incurred	0	0
Number of Trustees in receipt of annual allowance	0	0
<b>3. Tangible Assets</b>		Equipment £
Cost brought forward and carried forward		0
Depreciation brought forward and carried forward		0
<b>Net Book Value</b> brought forward and carried forward		0

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2023 (continued)

	This Year	Previous Year
<b>4. Investments</b>	£	£
Listed Investment – at market value	<u>0</u>	<u>0</u>
<u>Scouting Supplies (50% owned)</u>		
Valuation at 31 December 2022	<b>10,745</b>	<b>10,846</b>
Share of net surplus for the year before rebate	<b>(7,993)</b>	<b>(101)</b>
Less: Rebate received	<u>0</u>	<u>0</u>
<b>Valuation at 31 December 2023</b>	<b><u>2,752</u></b>	<b><u>10,745</u></b>
<b>Total Investments</b>	<b><u>2,752</u></b>	<b><u>10,745</u></b>

Scouting Supplies is a joint venture with the Basingstoke East District Scout Council supplying uniforms, camping and other Scouting equipment to the two Districts and neighbouring districts.

	This Year	Previous Year
<b>5. Current Assets</b>	£	£
<b>Stock</b>	<b>(3,112)</b>	<b>(1,456)</b>
<b>Equipment</b>	<b>1,009</b>	<b>1,092</b>
<b>Debtors:</b>		
<b>Amounts falling due within one year:</b>		
• Trade Debtors	<b>4,431</b>	<b>6,229</b>
• Other Debtors	<b>0</b>	<b>0</b>
• Prepayments	<u>0</u>	<u>0</u>
	<b><u>2,328</u></b>	<b><u>5,865</u></b>
<b>Cash at Bank and In Hand:</b>		
• Bank Current Accounts	<b>71,095</b>	<b>59,194</b>
• Bank/Building Society Deposit Accounts	<b>93,300</b>	<b>128,634</b>
• Cash in Hand	<u>2,507</u>	<u>386</u>
	<b><u>166,902</u></b>	<b><u>188,214</u></b>
<b>6. Creditors: Amounts falling due within one year</b>		
• Other Creditors	<u>22</u>	<u>1,663</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2023 (continued)

	This Year	Previous Year
<b>7. General Fund – brought forward</b>	<b>198,729</b>	<b>211,726</b>
Add: Surplus/(Deficit) for the year	<b>(27,656)</b>	<b>(10,352)</b>
Transfer from Development Fund		
(Grants in the year)	<b><u>( 2,445)</u></b>	<b><u>( 2,645)</u></b>
	<b><u>(30,101)</u></b>	<b><u>(12,997)</u></b>
	<b>169,208</b>	<b>198,729</b>
Deduct: Loss realised on sale of investment	<b>0</b>	<b>0</b>
Transfer to Development Fund	<b><u>0</u></b>	<b><u>0</u></b>
- Carried forward	<b><u>169,208</u></b>	<b><u>198,729</u></b>

The General Fund represents the free funds of the Council, which are not designated for particular purposes.

<b>8. Designated Funds</b>	<b>£</b>	<b>£</b>
Development Fund	<b>51,062</b>	<b>52,737</b>
The D A Pye Bequest Fund	<b><u>816</u></b>	<b><u>816</u></b>
	<b><u>51,878</u></b>	<b><u>53,553</u></b>

The Development Fund was established to help promote the interests and further the development of Scouting and Guiding in Basingstoke and neighbouring areas, by means of grants paid out of interest receivable and other surpluses arising. The capital sum may, at the discretion of the Fund sub-committee, be used towards the purchase of land or premises.

In 1999, the District received a bequest from the estate of the late Mr D A Pye, originally made to the Monk Sherborne Scout Group, which is no longer in existence. No decision has yet been made as to how the capital sum will be used, and all interest received in the year has been taken to the General Fund and is used to fund grants from the Development Fund.

The District Executive Committee (now Trustee Board) approved that the Development Fund balance would be made up to £30k at the beginning of 2014. In the minutes dated 7<sup>th</sup> May 2014, the District Executive also approved that £30k be re-allocated from the D A Pye Bequest fund into the Development Fund, where it could be used to continue promoting Scouting in Basingstoke West.

**Independent examiner's report to the Trustees of**

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

I report to the Trustees on my examination of the accounts of the Basingstoke West District Scout Council for the year ended 31 December 2023.

**Respective responsibilities of Trustees and Examiner**

The District's Trustees 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**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

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

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

Signed:

Name: Robert Gath

Qualification: ACMA/CGMA

Address: 42 Avon Green, Chandler's Ford, Hants. SO53 2NL

Date: 18 October 2024.

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1042738

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# Accounts

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**Report and Financial Statements  
For the year ended  
31<sup>st</sup> December 2022**

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

**PRESIDENT:** Lady Louisa Portal

**VICE PRESIDENTS:** Sir Michael Coleman Bt., Mr. T Rolls, Mr. R Barker

**TRUSTEES: *Ex-Officio* - Appointment**

District Commissioner	Mr. J Hensman (until 31 <sup>st</sup> July), Mr. D Vaughan
District Active Support Manager	Mrs. K. Holdsworth
District Explorer Scout Commissioner	Mr. R Kiy
District Scout Network Leader	Miss. M Feltwell
District Youth Commissioner	Vacant
District Chair	Mr. J Cordero-Salvado
District Secretary	Mrs. P Warmington
District Treasurer	Mrs. D Mathew

**TRUSTEES: *Nominated***

Mrs. J Jacobs

Mr. J Locke

**TRUSTEES: *Elected***

Miss. K Birch

Mr. A Birtles

Mr. L Soccard

**DISTRICT CHAPLAIN:** Vacant

**BANKERS:** Barclays Bank Plc. Basingstoke Branch, P O Box 71, Basingstoke, Hants RG21 7LY  
Nationwide Building Society, Nationwide House, Pipers Way, Swindon, SN38 1NW

**DISTRICT EXAMINER:** Mr Jalpesh Madhani

District Registration Number with the Scout Association 12007

Charity Registration Number 1042738

Charity's Principal Address: 2 Majestic Road, Basingstoke, RG22 4XD

Contact Name and Address: Mrs. P Warmington, 20 Horwood Gardens, Basingstoke, Hampshire, RG21 3NR

## Trustees Report for the year ended 31 December 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> December 2022.

### Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The objective of the District is to provide and sustain a central infrastructure, responsible to the District Commissioner, with enough funds to support it and, where appropriate, its constituent Groups.

Under the Charities Act 2011, The Trustees confirm they have considered the Charity Commission's guidance on public benefit and that we have met the public benefit criteria.

### Achievements and Performance

The District continues to deliver quality Scouting to all its members in keeping with the Aims and Methods of the Scout Association as defined in its *"Policy, Organisation and Rules"*.

The District delivers the Aims and Objectives of Scouting to all its Members in accordance with the Scout Association's *"Policy, Organisation and Rules"*. This, in the longer term, embraces the District ownership of an integrated office, committee room and storage facility for use by the District Leaders, Officers and helpers

### Financial Review

Closing reserves amounted to £198,729 comprising a general fund of £145,176 and designated funds of £53,553. Overall this is an in-year deficit of £15,853 against the previous year of £214,583. Part of the reason for the deficit was the District's decision to support groups during the year following a tough year of COVID recovery. This was done by subsidising badge costs further through the year and funding group activities when requested.

The District's policy on reserves is to maintain the General Fund at a level that will cover the full District's exposure in a Gang Show production year. The purpose of the Designated Funds is detailed in note 9 to the accounts. The Trustees are aware that, historically, the funds have been high compared with these ambitions and have budgeted accordingly, using reserves for the middle to long term development of local scouting.

The Trustees have identified and reviewed the major risks to which they believe the District is exposed and systems are in place to mitigate their likely impact, including regular monitoring of finances and a well-established procedure for the authorisation and control of expenditure in all sections.

The District is a trust established under the Scout Association rules that are common to all Districts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Approved by the trustees on 27 September 2023 and signed on their behalf by:



.....  
Jesus Cordero-Salvado  
District Chair

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2022

	2022 Funds	2021 Funds
	£	£
TOTAL INCOMING RESOURCES (page 2)	51,381	42,811
TOTAL RESOURCES EXPENDED (page 3)	67,233	35,230
NET INCOMING/(OUTGOING) RESOURCES	<u>(15,853)</u>	<u>7,582</u>
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	<u>(15,853)</u>	<u>7,582</u>
FUND BALANCES BROUGHT FORWARD	214,583	207,001
FUND BALANCES CARRIED FORWARD	198,729	214,583

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account – Incoming Resources

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2022

Main District Account Budget Only 2022 £		2022 £	2021 £
	<b>INCOMING RESOURCES</b>		
53,110	Membership subscriptions	65,578	41,803
<u>43,150</u>	less: Payable	<u>49,062</u>	<u>33,354</u>
9,960		16,516	8,449
	<b>INVESTMENT INCOME</b>		
60	Bank Interest	83	713
504	Scouting Supplies Dividends	2,000	2,000
0	Gang Show Returned Investment	0	0
0	Development Fund Receipt	105	1,890
<u>0</u>	Transfer from Silchester Amalgamation	<u>0</u>	<u>0</u>
564		2,188	4,603
<u>348</u>	<b>DONATIONS</b>	<u>665</u>	<u>450</u>
348		665	450
	<b>ACTIVITIES</b>		
	County Events-Sections	5,389	0
	District Events-Sections	1,100	635
	District Events -General	0	0
	District Campsite	0	20
	Meetings	38	0
0	Training - District	0	0
	Fundings	0	0
<u>0</u>	Gang Show receipts	<u>11,935</u>	<u>45,696</u>
0		18,461	46,350
<u>0</u>	<b>FUND RAISING</b>	<u>100</u>	<u>40</u>
0		100	40
	<b>ADMIN/ESTABLISHMENT INCOME</b>		
<u>0</u>	Administration	<u>0</u>	<u>0</u>
0		0	0
<u>10,872</u>		<u>37,930</u>	<u>59,892</u>

OTHER INCOME

Air Rifle Section	297	10
Archery Section	0	0
Tomahawk Activities	0	0
Gift Aid	0	(2,050)
Closure of Accounts	120	
Badge and Uniform Sales	5,461	2,728
Increase in Badge Stock	241	(120)
Share of Net Profit After Rebate - Scouting Supplies	2,354	(1,657)
Beaver Section Balance	4,979	0
Cub Account Balance	0	
Scout Account Balance	0	0
Tri St Georges Day funds	0	
B&DBC Lottery Receipt	0	8
Misc - Previous Years Corrections	0	0
<u>0</u>	<u>13,452</u>	<u>(1,081)</u>
<u>10,872</u> TOTAL INCOMING RESOURCES	<u>51,381</u>	<u>58,811</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account - Resources Expended

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2022

Main District Account Budget Only		2022	2021
		£	£
	RESOURCES EXPENDED		
	PREMISES		
1,152	Rent	4,697	1,291
<u>1,152</u>		<u>4,697</u>	<u>1,291</u>
2,496	DONATIONS / GRANTS	3,786	50
<u>2,496</u>		<u>3,786</u>	<u>50</u>
	ACTIVITIES		
0	County Events-Sections	5,163	0
0	District Events-Sections	913	1,473
3,504	District Events - General	0	1,454
0	District Team	7,492	0
2,184	Beaver Section Balance	6,012	0
3,060	Cub Section Balance	524	0
2,946	Scout Section Balance	105	0
1,032	Explorer Section Balance	4,828	321
264	Network Section Balance	14	0
396	D of E	0	0
300	Awards	365	0
276	Training	0	106
300	Young Commissioners	0	0
2,496	Total Growth & Development	0	0
252	Inclusion	0	0
996	Communication & PR	406	0
<u>0</u>	Gang Show Costs	<u>17,423</u>	<u>43,387</u>
18,006		43,243	46,741
<u>0</u>	FUND RAISING EXPENSES	<u>0</u>	<u>0</u>
0		0	0
	ADMIN/ESTABLISHMENT EXPENSES		
396	Insurance (personal & equipment)	357	337
	Bank Fees	676	
<u>0</u>	Administration	<u>771</u>	<u>633</u>
396		1,804	970
<u>0</u>	TRUSTEES EXPENSES	<u>0</u>	<u>146</u>
<u>0</u>		<u>0</u>	<u>146</u>
22,050		53,531	49,198

OTHER EXPENDITURE

15,000	Equipment	551	1,202
252	Air Rifle Section	353	183
252	Archery Section	0	0
300	Chief Scout Awards Presentation	0	138
504	Cost of Badges	8,394	2,264
2,004	Digital - OSM	1,654	
0	District Campsite	0	0
	Merchandise	0	169
996	Permit Training	90	
0	Silchester Amalgamation	0	0
204	Thank You Gifts	15	152
252	Tomahawk Section	0	0
0	Uniforms	0	41
0	Development Fund Donations	2,645	600
19,764		13,703	4,749
0	Depreciation	0	0
0		0	0
<u>41,814</u>	<b>TOTAL RESOURCES EXPENDED</b>	<u>67,233</u>	<u>53,947</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

BALANCE SHEET AS AT	2022	2022	2021	2021
31-Dec-2022	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets	0		0	
Investments	10,745		8,865	
		<u>10,745</u>		<u>8,865</u>
<b>CURRENT ASSETS</b>				
Gang Show costs carried forward				
Equipment	1,092		341	
Badge and Uniform Stocks	(2,689)		2,706	
Debtors	3,029		3,241	
The Scout Association Short Term Investment Service	3,200		0	
Cash at Bank and In Hand	185,015		192,894	
	<u>189,647</u>		<u>199,184</u>	
less: CURRENT LIABILITIES				
Amounts Due Within One Year Creditors	<u>1,663</u>		<u>1,048</u>	
NET CURRENT ASSETS		187,984		198,136
NET ASSETS		<u>198,729</u>		<u>207,001</u>

Represented by:

FUNDS

General Fund		145,176		148,881
DAP Fund		816		816
Development Fund		52,737		57,304

Designated  
Funds:

53,553		58,120
<u>198,729</u>		<u>207,001</u>

Approved by the Trustees on 27 September 2023 and signed on their behalf by



Jesus Cordero-Salvado  
District Chair

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

### Notes to the accounts for the year ended 31 December 2022

#### 1. Accounting policies

(a) **Basis of accounting**

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP 2019) (FRS102).

(b) **Incoming resources**

All income is included in the period in which the District is entitled to receipt, including Gang Show revenues, which were previously included in the period in which the relevant show took place.

Equipment and other items donated to the Gang Show are shown at their market value both under Gang Show receipts and against the relevant cost under resources expended.

(c) **Resources expended**

All expenditure is included on an accrual's basis. Gang Show costs are now included in the same period for which they were made.

(d) **Depreciation**

Depreciation on equipment for use by the District was calculated on a straight-line basis at 25% per annum. All fixed assets are now fully written down to nil value.

(e) **Investments**

The District's 50% share of the results of Scouting Supplies is included in the Statement of Financial Activities. The investment in Scouting Supplies is valued in the Balance Sheet at the District's share of its net assets.

(f) **Stock**

Stock is valued at the lower of cost and net realisable value.

	This Year	Previous Year
	£	£
<b>2. Trustees' expenses</b>		
Annual allowance for general expenses incurred	0	135
Number of Trustees in receipt of annual allowance	0	1
<b>3. Tangible assets</b>		
		Equipment £
<b>Cost</b> brought forward and carried forward		<b>0</b>
<b>Depreciation</b> brought forward and carried forward		<b>0</b>
<b>Net book value</b> brought forward and carried forward		<b>-</b>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2022 (continued)

	This Year £	Previous Year £
<b>4. Investments</b>		
Listed investment – at market value	-	-
<u>Scouting Supplies (50% owned)</u>		
Valuation at 31 December, 2021	10,846	8,865
Share of net surplus for the year before rebate	(101)	1,981
Less: Rebate received	0	0
<b>Valuation at 31 December, 2022</b>	<b>10,745</b>	<b>10,846</b>
<b>Total investments</b>	<b>10,745</b>	<b>10,846</b>

Scouting Supplies is a joint venture with the Basingstoke East District Scout Council supplying uniforms, camping and other Scouting equipment to the two Districts and neighbouring districts.

	This Year £	Previous Year £
<b>5. Current Assets</b>		
<b>Stock</b>	<b>-2,689</b>	<b>5,428</b>
<b>Equipment</b>	<b>1,092</b>	<b>1,458</b>
<b>Debtors</b>		
<b>Amounts falling due within one year</b>		
• Trade Debtors	6,229	19,057
• Other debtors	-	-
• Prepayments	-	570
	<b>6,229</b>	<b>19,627</b>
<b>Cash at bank and in hand</b>		
• Bank current accounts	59,194	49,616
• Bank and Building Society deposit accounts	128,634	128,972
• Cash in hand	386	124
	<b>188,214</b>	<b>178,712</b>

**6. Creditors: amounts falling due within one year**

• Other creditors	<b>1,663</b>	<b>1,490</b>
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BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2022 (continued)

		This Year	Previous year
<b>7. General fund – brought forward</b>		<b>157,867</b>	<b>148,881</b>
Add: Surplus for the year 2022 – (deficit)	<b>(10,046)</b>		
		<b>7,580</b>	
Transfer from Development Fund (grants in the year)	<b>(2,645)</b>	<b>1,930</b>	
			<b>9,510</b>
		<b>(12,691)</b>	
		<b>145,176</b>	<b>158,391</b>
Deduct: Loss realised on sale of investment	-	-	
Transfer to Development Fund	-	<b>524</b>	
		-	<b>524</b>
		<b>145,176</b>	<b>157,867</b>
– carried forward		<b>145,176</b>	<b>157,867</b>

The General fund represents the free funds of the Council, which are not designated for particular purposes.

**8. Designated funds**

	£	£
Development fund	<b>52,737</b>	<b>55,898</b>
The D A Pye bequest fund	<b>816</b>	<b>816</b>
	<b>53,553</b>	<b>56,714</b>

The Development fund was established to help promote the interests and further the development of Scouting and Guiding in Basingstoke and neighbouring areas, by means of grants paid out of interest receivable and other surpluses arising. The capital sum may, at the discretion of the District Executive Committee, be used towards the purchase of land or premises.

In 1999, the District received a bequest from the estate of the late Mr. D A Pye, originally made to the Monk Sherborne Scout Group, which is no longer in existence. No decision has yet been made as to how the capital sum will be used, and all interest received in the year has been taken to General Fund and is used to fund grants from the Development Fund.

The District Executive Committee approved that the Development Fund balance would be made up to £30k at the beginning of 2014. In the minutes dated 7th May 2014, the District Executive also approved that £30k be re-allocated from the D A Pye bequest fund and into the Development Fund, where it could be used to continue promoting Scouting in Basingstoke West.

# Independent Examiner's Report to the Trustees of the

## BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 December 2022, which are set out on pages 3 to 12.

### Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the applicable Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- To state whether particular matters have come to my attention.

### Basis of examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement


In connection with my examination, no matter has come to my attention:

I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

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

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

Name: Jalpesh Madlani  
Qualification: ACCA Qualified  
Address: 55 Wychwood Avenue,  
Edgware  
HA8 6TQ

Signed:  .....

Date: 26/09/2023 .....

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1042738

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# Accounts

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**Report and Financial Statements  
For the year ended  
31<sup>st</sup> December 2021**

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

PRESIDENT: Lady Louisa Portal

VICE PRESIDENTS: Sir Michael Coleman Bt., Mr. T Rolls, Mr. R Barker

TRUSTEES: *Ex-Officio* - Appointment

District Commissioner	Mr. J Hensman
District Explorer Scout Commissioner	Mr. R Kiy
District Scout Network Leader	Mr. I Stewart
District Youth Commissioner	Miss. R Evans
District Chair	Mr. J Cordero-Salvado
District Secretary	Mrs. P Warmington
District Treasurer	Mrs. H Webster

The County Commissioner, Mr. M Mackey, and the County Chair, Mr. P Bell, are also ex-officio Trustees.

TRUSTEES: *Elected*

Mrs. A Ayedun  
Miss. K Birch  
Mr. A Birtles  
Mrs. N Connolly  
Mrs. K Holdsworth  
Mrs. J Jacobs  
Mr. J Locke  
Mrs. D Matthews

DISTRICT CHAPLAIN: Vacant

BANKERS: Barclays Bank Plc. Basingstoke Branch, P O Box 71, Basingstoke, Hants RG21 7LY  
Nationwide Building Society, Nationwide House, Pipers Way, Swindon, SN38 1NW

DISTRICT EXAMINER: Mr Alexander Reddock

District Registration Number with the Scout Association 12007

Charity Registration Number 1042738

Charity's Principal Address: 56 Linden Avenue, Old Basing, Basingstoke, Hampshire, RG24 7HS

Contact Name and Address: Mrs. P Warmington, 20 Horwood Gardens, Basingstoke, Hampshire, RG21 3NR

## Trustees Report for the year ended 31 December 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

### Objectives and Activities

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The objective of the District is to provide and sustain a central infrastructure, responsible to the District Commissioner, with enough funds to support it and, where appropriate, its constituent Groups.

Under the Charities Act 2011, The Trustees confirm they have considered the Charity Commission's guidance on public benefit and that we have met the public benefit criteria.

### Achievements and Performance

The District continues to deliver quality Scouting to all its members in keeping with the Aims and Methods of the Scout Association as defined in its *"Policy, Organisation and Rules"*.

The District delivers the Aims and Objectives of Scouting to all its Members in accordance with the Scout Association's *"Policy, Organisation and Rules"*. This, in the longer term, embraces the District ownership of an integrated office, committee room and storage facility for use by the District Leaders, Officers and helpers

### Financial Review

Closing reserves amounted to £214,581 comprising a general fund of £157,867 and designated funds of £56,714. Overall this is an in-year surplus of £7,580 against the previous year of £207,001. Part of this surplus was due to the Amalgamation of Silchester District between East and West Basingstoke Districts.

The District's policy on reserves is to maintain the General Fund at a level that will cover the full District's exposure in a Gang Show production year. The purpose of the Designated Funds is detailed in note 9 to the accounts. The Trustees are aware that, historically, the funds have been high compared with these ambitions and have budgeted accordingly, using reserves for the middle to long term development of local scouting.

The Trustees have identified and reviewed the major risks to which they believe the District is exposed and systems are in place to mitigate their likely impact, including regular monitoring of finances and a well-established procedure for the authorisation and control of expenditure in all sections.

The District is a trust established under the Scouting Association rules that are common to all Districts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Approved by the trustees on 23 May 2022 and signed on their behalf by:

Jesus Cordero-Salvado  
District Chair

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2021

	This Year Funds £	Previous Year Funds £
TOTAL INCOMING RESOURCES (page 2)	42,811	58,811
TOTAL RESOURCES EXPENDED (page 3)	35,230	53,947
NET INCOMING/(OUTGOING) RESOURCES	7,581	4,864
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	7,581	4,864
FUND BALANCES BROUGHT FORWARD	207,001	202,137
FUND BALANCES CARRIED FORWARD	214,581	207,001

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2021

Main District Account Budget Only 2021 £		This Year £	Previous Year £
	<b>INCOMING RESOURCES</b>		
6,965	Membership subscriptions	34,090	41,803
6,925	less: Payable	30,371	33,354
40		3,719	8,449
	<b>INVESTMENT INCOME</b>		
65	Bank Interest	182	713
500	Scouting Supplies Dividends	0	2,000
0	Gang Show Returned Investment	0	0
0	Development Fund Receipt	403	1,890
30,000	Transfer from Silchester Almagamation	16,664	0
30,565		17,250	4,603
350	<b>DONATIONS</b>	277	450
350		277	450
	<b>ACTIVITIES</b>		
	County Events-Sections	0	0
	District Events-Sections	1,088	635
	District Events -General	0	0
	District Campsite Meetings	25	20
		0	0
200	Training - District Fundings	215	0
		0	0
	Gang Show receipts	809	45,696
200		2,137	46,350
0	<b>FUND RAISING</b>	239	40
0		239	40
	<b>ADMIN/ESTABLISHMENT INCOME</b>		
0	Administration	0	0
0		0	0
31,155		23,621	59,892
	<b>OTHER INCOME</b>		
	Air Rifle Section	120	10
	Archery Section	0	0
	Tomahawk Activities	0	0
	Gift Aid	2,847	-2,050
4,200	Closure of Accounts	4,393	2,728
	Badge and Uniform Sales	3,450	2,728
	Increase in Badge Stock	2,722	-120
	Share of Net Profit After Rebate - Scouting Supplies	1,981	-1,657
	Beaver Section Balance	2,363	0
	Cub Account Balance	8	0
	Scout Account Balance	0	0
	Tri St Georges Day funds	1,017	8
	B&DBC Lottery Receipt	265	8
	Misc - Previous Years Corrections	25	0
4,200		19,191	-1,081
35,355	<b>TOTAL INCOMING RESOURCES</b>	42,811	58,811

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2021

Main District Account Budget Only 2021 £	RESOURCES EXPENDED	This Year £	Previous Year £
<b>PREMISES</b>			
1,150	Rent	1,431	1,291
1,150		1,431	1,291
<u>2,000</u>	<b>DONATIONS / GRANTS</b>	<u>1,802</u>	<u>50</u>
2,000		1,802	50
<b>ACTIVITIES</b>			
0	County Events-Sections	0	0
0	District Events-Sections	2,618	1,473
1,500	District Events - General	521	1,454
0	District Team	87	0
1,350	Beaver Section Balance	2,953	0
1,890	Cub Section Balance	22	0
1,890	Scout Section Balance	49	0
594	Explorer Section Balance	824	321
270	Network Section Balance	0	0
400	Dof E	116	0
300	Awards	208	0
275	Training	430	106
300	Young Commissioners	104	0
2,500	Total Growth & Development	0	0
250	Inclusion	0	0
1,100	Communication & PR	1,021	0
0	Gang Show Costs	2,776	43,387
<u>12,619</u>		<u>11,729</u>	<u>46,741</u>
0	<b>FUND RAISING EXPENSES</b>	0	0
0		0	0
<b>ADMIN/ESTABLISHMENT EXPENSES</b>			
400	Insurance (personal & equipment)	337	337
	Soldo Account	1,922	
91	Administration	484	633
491		2,743	970
<u>1,700</u>	<b>TRUSTEES EXPENSES</b>	<u>135</u>	<u>146</u>
<u>1,700</u>		<u>135</u>	<u>146</u>
17,960		17,840	49,198
<b>OTHER EXPENDITURE</b>			
15,000	Equipment	675	1,202
250	Air Rifle Section	2,924	183
250	Archery Section	153	0
300	Chief Scout Awards Presentation	174	138
100	Cost of Badges	8,264	2,264
1,400	Digital - OSM	3,227	
100	District Campsite	29	0
	Merchandise	0	169
1,000	Permit Training	15	
1,500	Silchester Amalgamation	0	0
200	Thank You Gifts	0	152
250	Tomahawk Section	0	0
0	Uniforms	0	41
0	Development Fund Donations	1,930	600
<u>20,350</u>		<u>17,391</u>	<u>4,749</u>
0	Depreciation	0	0
0		0	0
<u>38,310</u>	<b>TOTAL RESOURCES EXPENDED</b>	<u>35,230</u>	<u>53,947</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

		Main Account			
BALANCE SHEET AS AT 31-Dec-2021		This Year	This Year	Previous Year	Previous Year
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets		0		0	
Investments		10,846		8,865	
			<u>10,846</u>		<u>8,865</u>
<b>CURRENT ASSETS</b>					
Gang Show costs carried forward					
Equipment		1,458		341	
Badge and Uniform Stocks		5,428		2,706	
Debtors		19,627		3,241	
The Scout Association Short Term Investment Service		0		0	
Cash at Bank and In Hand		178,712		192,894	
		<u>205,225</u>		<u>199,184</u>	
less: CURRENT LIABILITIES					
Amounts Due Within One Year					
Creditors		<u>1,490</u>		<u>1,048</u>	
<b>NET CURRENT ASSETS</b>			<b>203,735</b>		<b>198,136</b>
<b>NET ASSETS</b>			<u><b>214,581</b></u>		<u><b>207,001</b></u>
Represented by:					
<b>FUNDS</b>					
General Fund			157,867		148,881
DAP Fund			816		816
Development Fund			55,898		57,304
Designated Funds:	56,714		<u>58,120</u>		<u>57,304</u>
			<u><b>214,581</b></u>		<u><b>207,001</b></u>

Approved by the Trustees on 23 May 2022 and signed on their behalf by



Jesus Cordero-Salvado  
District Chair

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2021

1. Accounting policies

- (a) **Basis of accounting**  
 These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Charities Statement of Recommended Practice (SORP 2019) (FRS102).
- (b) **Incoming resources**  
 All income is included in the period in which the District is entitled to receipt, including Gang Show revenues, which were previously included in the period in which the relevant show took place.  
 Equipment and other items donated to the Gang Show are shown at their market value both under Gang Show receipts and against the relevant cost under resources expended.
- (c) **Resources expended**  
 All expenditure is included on an accrual's basis. Gang Show costs are now included in the same period for which they were made.
- (d) **Depreciation**  
 Depreciation on equipment for use by the District was calculated on a straight-line basis at 25% per annum. All fixed assets are now fully written down to nil value.
- (e) **Investments**  
 The District's 50% share of the results of Scouting Supplies is included in the Statement of Financial Activities. The investment in Scouting Supplies is valued in the Balance Sheet at the District's share of its net assets.
- (f) **Stock**  
 Stock is valued at the lower of cost and net realisable value.

	This Year	Previous Year
	£	£
<b>2. Trustees' expenses</b>		
Annual allowance for general expenses incurred	135	146
Number of Trustees in receipt of annual allowance	1	1
<b>3. Tangible assets</b>		
		Equipment £
<b>Cost</b> brought forward and carried forward		<b>12,713</b>
<b>Depreciation</b> brought forward and carried forward		<b>12,713</b>
<b>Net book value</b> brought forward and carried forward		-

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2021 (continued)

	This Year £	Previous Year £
<b>4. Investments</b>		
Listed investment – at market value	-	-
<u>Scouting Supplies (50% owned)</u>		
Valuation at 31 December, 2020	8,865	10,522
Share of net surplus for the year before rebate	1,981	443
Less: Rebate received	0	(2,100)
<b>Valuation at 31 December, 2021</b>	<u>10,846</u>	<u>8,865</u>
<b>Total investments</b>	<u>10,846</u>	<u>8,865</u>

Scouting Supplies is a joint venture with the Basingstoke East District Scout Council supplying uniforms, camping and other Scouting equipment to the two Districts and neighbouring districts.

	This Year £	Previous Year £
<b>5. Current Assets</b>		
<b>Stock</b>	<b>5,428</b>	<b>2,706</b>
<b>Equipment</b>	<b>1,458</b>	<b>341</b>
<b>Debtors</b>		
<b>Amounts falling due within one year</b>		
• Trade Debtors	19,057	3,241
• Other debtors	-	-
• Prepayments	570	0
	<u>19,627</u>	<u>3,241</u>
<b>Cash at bank and in hand</b>		
• Bank current accounts	49,616	63,984
• Bank and Building Society deposit accounts	128,972	128,787
• Cash in hand	124	125
	<u>178,712</u>	<u>192,896</u>
<b>6. Creditors: amounts falling due within one year</b>		
• Other creditors	<u>1,490</u>	<u>1,048</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ended 31 December 2021 (continued)

	This Year	Previous year
<b>7. General fund – brought forward</b>	<b>148,881</b>	<b>145,787</b>
Add: Surplus for the year 2021 – (deficit)	7,580	4,865
Transfer from Development Fund (grants in the year)	<u>1,930</u>	<u>600</u>
	<b>9,510</b>	<b>5,465</b>
	<b>158,391</b>	<b>151,252</b>
Deduct: Loss realised on sale of investment	-	-
Transfer to Development Fund	<u>524</u>	<u>2,371</u>
	<b>524</b>	<b>2,371</b>
– carried forward	<u><b>157,867</b></u>	<u><b>148,881</b></u>

The General fund represents the free funds of the Council, which are not designated for particular purposes.

	£	£
<b>8. Designated funds</b>		
Development fund	<b>55,898</b>	<b>57,304</b>
The D A Pye bequest fund	<u>816</u>	<u>816</u>
	<b>56,714</b>	<b>58,120</b>

The Development fund was established to help promote the interests and further the development of Scouting and Guiding in Basingstoke and neighbouring areas, by means of grants paid out of interest receivable and other surpluses arising. The capital sum may, at the discretion of the Fund Trustees, be used towards the purchase of land or premises.

In 1999, the District received a bequest from the estate of the late Mr. D A Pye, originally made to the Monk Sherborne Scout Group, which is no longer in existence. No decision has yet been made as to how the capital sum will be used, and all interest received in the year has been taken to General Fund and is used to fund grants from the Development Fund.

The District Executive Committee approved that the Development Fund balance would be made up to £30k at the beginning of 2014. In the minutes dated 7th May 2014, the District Executive also approved that £30k be re-allocated from the D A Pye bequest fund and into the Development Fund, where it could be used to continue promoting Scouting in Basingstoke West.

**Independent Examiner's Report to the Trustees of the  
BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

I report to the trustees on my examination of the accounts of the District for the year ended 31 December 2021.

**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 District 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.

Signed: .....



Name: Alexander Reddock

Qualification: ACA (Institute of Chartered Accountants in England and Wales)

Address: The Stables, New Lodge, Drift Road, Winkfield, Windsor, SL4 4RR

Date: .....

16.06.22

**BASINGSTOKE WEST DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1042738

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# Accounts

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**Report and Financial Statements  
For the year ended  
31<sup>st</sup> December 2020**

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

PRESIDENT: Lady Louisa Portal

VICE PRESIDENTS: Sir Michael Coleman Bt., Mr. T Rolls, Mr. R Barker

TRUSTEES: *Ex-Officio* - Appointment

District Commissioner	Mr. J Hensman
District Explorer Scout Commissioner	Mr. R Kiy
District Scout Network Leader	Mr. I Stewart
District Youth Commissioner	Miss. R Evans
District Chair	Mr. J Cordero-Salvado
District Secretary	Mrs. P Warmington
District Treasurer	Mrs. H Webster

The County Commissioner, Mr. M Mackey, and the County Chair, Mr. P Bell, are also ex-officio Trustees.

TRUSTEES: *Elected*

Miss. K Birch  
Mr. A Birtles  
Mrs. N Connolly  
Mrs. K Holdsworth  
Mrs. J Jacobs  
Mr. J Locke

DISTRICT CHAPLAIN: Vacant

BANKERS: Barclays Bank Plc. Basingstoke Branch, P O Box 71, Basingstoke, Hants RG21 7LY  
Nationwide Building Society, Nationwide House, Pipers Way, Swindon, SN38 1NW

DISTRICT EXAMINER: Mr. C Scott, Summerfield, Wayside Road, Basingstoke, Hampshire RG23 8BH

District Registration Number with the Scout Association 12007

Charity Registration Number 1042738

Contact Name and Address: Mrs. P Warmington, 20 Horwood Gardens, Basingstoke, Hampshire, RG21 3NR

## Trustees Report for the year ended 31 December 2020

### MAJOR ACTIVITIES AND ACHIEVEMENTS IN THE YEAR

The District continues to deliver quality Scouting to all its members in keeping with the Aims and Methods of the Scout Association as defined in its "*Policy, Organisation and Rules*".

Closing reserves amounted to £207,001 comprising a general fund of £148,881 and designated funds of £58,120. The District's policy on reserves is to maintain the General Fund at a level that will cover the full District's exposure in a Gang Show production year. The purpose of the Designated Funds is detailed in note 9 to the accounts. The Trustees are aware that, historically, the funds have been fairly high compared with these ambitions and have budgeted accordingly, using reserves for the middle to long term development of local scouting.

The Trustees have identified and reviewed the major risks to which they believe the District is exposed and systems are in place to mitigate their likely impact, including regular monitoring of finances and a well established procedure for the authorisation and control of expenditure in all sections.

The objective of the District is to provide and sustain a central infrastructure, responsible to the District Commissioner, with sufficient funds to support it and, where appropriate, its constituent Groups.

The District delivers the Aims and Objectives of Scouting to all its Members in accordance with the Scout Association's "*Policy, Organisation and Rules*". This, in the longer term, embraces the District ownership of an integrated office, committee room and storage facility for use by the District Leaders, Officers and helpers.

The District is a trust established under the Scouting Association rules that are common to all Districts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

Approved by the trustees on 30th April 2021 and signed on their behalf by:



Jesus Cordero-Salvado  
District Chair

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2020

	This Year Funds £	Previous Year Funds £
TOTAL INCOMING RESOURCES (page 2)	58,811	50,012
TOTAL RESOURCES EXPENDED (page 3)	53,947	55,423
NET INCOMING/(OUTGOING) RESOURCES	<u>4,864</u>	<u>-5,411</u>
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	<u>4,864</u>	<u>-5,411</u>
FUND BALANCES BROUGHT FORWARD	202,137	207,548
FUND BALANCES CARRIED FORWARD	207,001	202,137

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2020

Main District Account Budget Only 2020 £		This Year £	Previous Year £
	<b>INCOMING RESOURCES</b>		
7,000	Membership subscriptions	41,803	41,694
0	less: Payable	33,354	31,801
<u>7,000</u>		<u>8,449</u>	<u>9,893</u>
	<b>INVESTMENT INCOME</b>		
130	Bank Interest	713	157
2,300	Scouting Supplies Dividends	2,000	2,350
0	Gang Show Returned Investment	0	0
0	Development Fund Receipt	1,890	0
<u>2,430</u>		<u>4,603</u>	<u>2,507</u>
500	<b>DONATIONS</b>	450	795
<u>500</u>		<u>450</u>	<u>795</u>
	<b>ACTIVITIES</b>		
0	County Events-Sections	0	168
0	District Events-Sections	635	4,833
500	District Events -General	0	740
800	District Campsite Meetings	20	821
	0 Training - District	0	100
	Fundings	0	0
0	Gang Show receipts	45,696	12,934
<u>1,300</u>		<u>46,350</u>	<u>19,596</u>
0	<b>FUND RAISING</b>	40	322
<u>0</u>		<u>40</u>	<u>322</u>
	<b>ADMIN/ESTABLISHMENT INCOME</b>		
0	Administration	0	0
<u>0</u>		<u>0</u>	<u>0</u>
<u>11,230</u>		<u>59,892</u>	<u>33,114</u>
	<b>OTHER INCOME</b>		
300	Air Rifle Section	10	196
100	Archery Section	0	30
150	Tomahawk Activities	0	95
0	Gift Aid	-2,050	1,000
60	Badge and Uniform Sales	2,728	4,539
	Increase in Badge Stock	-120	806
	Share of Net Profit After Rebate - Scouting Supplies	-1,657	656
	Receipts	0	9,576
	Scout Account Balance	0	0
	B&DBC Lottery Receipt	8	0
<u>610</u>		<u>-1,081</u>	<u>16,898</u>
<u>11,840</u>	<b>TOTAL INCOMING RESOURCES</b>	<u>58,811</u>	<u>50,012</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

Statement of Financial Activities Summary for the year ended 31 DECEMBER 2020

Main District Account Budget Only 2020 £	RESOURCES EXPENDED	This Year £	Previous Year £
<b>PREMISES</b>			
1,225	Rent	1,291	2,182
<u>1,225</u>		<u>1,291</u>	<u>2,182</u>
800	DONATIONS / GRANTS	50	3,500
<u>800</u>		<u>50</u>	<u>3,500</u>
<b>ACTIVITIES</b>			
	0 County Events-Sections	0	180
	0 District Events-Sections	1,473	6,101
	500 District Events - General	1,454	1,799
	150 District Camp Site	0	64
	0 District Team	0	0
	0 Scout Account Balance	0	0
	550 Training	106	456
	0 Young Leaders	0	0
	0 Gang Show Costs	43,387	18,063
<u>1,200</u>		<u>46,420</u>	<u>26,662</u>
	0 FUND RAISING EXPENSES	0	0
<u>0</u>		<u>0</u>	<u>0</u>
<b>ADMIN/ESTABLISHMENT EXPENSES</b>			
	400 Insurance (personal & equipment)	337	317
	700 Administration	633	339
<u>1,100</u>		<u>970</u>	<u>656</u>
	1,750 TRUSTEES EXPENSES	146	1,792
<u>1,750</u>		<u>146</u>	<u>1,792</u>
<u>6,075</u>		<u>48,877</u>	<u>34,792</u>
<b>OTHER EXPENDITURE</b>			
	100 Equipment	1,202	1,398
	250 Air Rifle Section	183	75
	100 Thank You Gifts	152	26
	300 Chief Scout Awards Presentation	138	132
	200 Archery Section	0	0
	100 Cost of Badges	2,264	5,701
	0 Uniforms	41	0
	150 Promotional and Social Events	0	162
	Explorer Section	321	0
	100 Tomahawk Section	0	0
	Haarlem Jamborette - 2019	0	10,918
	District Fernycroft Camp - 2016	0	0
	Merchandise	169	0
	50 Miscellaneous	0	0
	2,000 Development Fund Donations	600	2,220
<u>3,350</u>		<u>5,070</u>	<u>20,631</u>
	0 Depreciation	0	0
<u>0</u>		<u>0</u>	<u>0</u>
<u>9,425</u>	<b>TOTAL RESOURCES EXPENDED</b>	<u>53,947</u>	<u>55,423</u>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

BALANCE SHEET AS AT 31-Dec-2020	Main Account		Previous Year	Previous Year
	This Year	This Year		
	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible assets		0		0
Investments		8,865		10,523
		<u>8,865</u>		<u>10,523</u>
<b>CURRENT ASSETS</b>				
Gang Show costs carried forward				
Equipment		341		1,315
Badge and Uniform Stocks		2,706		2,826
Debtors		3,241		7,454
The Scout Association Short Term Investment Service		0		0
Cash at Bank and In Hand		192,894		180,644
		<u>199,184</u>		<u>192,240</u>
<b>less: CURRENT LIABILITIES</b>				
Amounts Due Within One Year Creditors		<u>1,048</u>		<u>626</u>
<b>NET CURRENT ASSETS</b>			<b>198,136</b>	<b>191,614</b>
<b>NET ASSETS</b>			<b><u>207,001</u></b>	<b><u>202,137</u></b>
Represented by:				
<b>FUNDS</b>				
General Fund			148,881	145,787
DAP Fund			816	816
Development Fund			57,304	55,534
Designated Funds:	58,120		<u>56,350</u>	<u>55,534</u>
			<u>207,001</u>	<u>202,137</u>

Approved by the Trustees on 30th April 2021 and signed on their behalf by

JESUS CORDERO

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

**Notes to the accounts for the year ended 31 December,2020**

**1. Accounting policies**

(a) **Basis of accounting**

These accounts are prepared under the historical cost convention (modified to include the revaluation of investments) in accordance with applicable accounting standards and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", issued in October 2005.

(b) **Incoming resources**

All income is included in the period in which the District is entitled to receipt, including Gang Show revenues, which were previously included in the period in which the relevant show took place.

Equipment and other items donated to the Gang Show are shown at their market value both under Gang Show receipts and against the relevant cost under resources expended.

(c) **Resources expended**

All expenditure is included on an accruals basis. Gang Show costs are now included in the same period for which they were made.

(d) **Depreciation**

Depreciation on equipment for use by the District was calculated on a straight-line basis at 25% per annum. All fixed assets are now fully written down to nil value.

(e) **Investments**

The District's 50% share of the results of Scouting Supplies is included in the Statement of Financial Activities. The investment in Scouting Supplies is valued in the Balance Sheet at the District's share of its net assets.

(f) **Stock**

Stock is valued at the lower of cost and net realisable value.

	This Year	Previous Year
	£	£
<b>2. Trustees' expenses</b>		
Annual allowance for general expenses incurred	146	1,792
Number of Trustees in receipt of annual allowance	1	15
<b>3. Tangible assets</b>		
		Equipment £
<b>Cost</b> brought forward and carried forward		<b>12,713</b>
<b>Depreciation</b> brought forward and carried forward		<b>12,713</b>
<b>Net book value</b> brought forward and carried forward		-

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

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

	This Year £	Previous Year £
<b>4. Investments</b>		
Listed investment – at market value	-	-
<u>Scouting Supplies (50% owned)</u>		
Valuation at 31 December, 2019	10,522	9,866
Share of net surplus for the year before rebate	443	3,206
Less: Rebate received	(2,100)	(2,550)
<b>Valuation at 31 December, 2020</b>	<b>8,865</b>	<b>10,522</b>
<b>Total investments</b>	<b>8,865</b>	<b>10,522</b>

Scouting Supplies is a joint venture with the Basingstoke East District Scout Council supplying uniforms, camping and other Scouting equipment to the two Districts and neighbouring districts.

	This Year £	Previous Year £
<b>5. Debtors</b>		
<b>Amounts falling due within one year</b>		
Trade Debtors	3,241	7,454
Other debtors	-	-
Prepayments	0	0
	<b>3,241</b>	<b>7,454</b>
<b>6. Cash at bank and in hand</b>		
Bank current accounts	64,076	53,412
Bank and Building Society deposit accounts	133,801	134,323
Cash in hand	145	144
	<b>198,023</b>	<b>187,880</b>
<b>7. Creditors: amounts falling due within one year</b>		
Other creditors	<b>1,048</b>	<b>627</b>

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

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

		This Year	Previous year
<b>8. General fund – brought forward</b>		<b>145,787</b>	<b>149,080</b>
Add: Surplus for the year 2020 – (deficit)	4,865		(5,410)
Transfer from Development Fund (grants in the year)	<u>600</u>		<u>2,220</u>
		<u>5,465</u>	<u>(3,190)</u>
		<b>151,252</b>	<b>145,890</b>
Deduct: Loss realised on sale of investment	-		-
Transfer to Development Fund	<u>2,371</u>		<u>103</u>
		<b>2,371</b>	<b>103</b>
– carried forward		<u><b>148,881</b></u>	<u><b>145,787</b></u>

The General fund represents the free funds of the Council, which are not designated for particular purposes.

**9. Designated funds**

	£	£
Development fund	<b>57,304</b>	<b>55,534</b>
The D A Pye bequest fund	<u>816</u>	<u>816</u>
	<b>58,120</b>	<b>56,350</b>

The Development fund was established to help promote the interests and further the development of Scouting and Guiding in Basingstoke and neighbouring areas, by means of grants paid out of interest receivable and other surpluses arising. The capital sum may, at the discretion of the Fund Trustees, be used towards the purchase of land or premises.

In 1999, the District received a bequest from the estate of the late Mr. D A Pye, originally made to the Monk Sherborne Scout Group, which is no longer in existence. No decision has yet been made as to how the capital sum will be used, and all interest received in the year has been taken to General Fund and is used to fund grants from the Development Fund.

The District Executive Committee approved that the Development Fund balance would be made up to £30k at the beginning of 2014. In the minutes dated 7th May 2014, the District Executive also approved that £30k be re-allocated from the D A Pye bequest fund and into the Development Fund, where it could be used to continue promoting Scouting in Basingstoke West .

## Independent Examiner's Report to the Trustees of the

### BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 December 2020, which are set out on pages B3 to B11

#### Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the Act 1993) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 43 (3) (a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 43 (7) (b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

#### Basis of examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Colin Scott  
Qualification: FCA, MCT  
Address: Summerfield, Wayside Road, Basingstoke, Hampshire, RG23 8BH

Signed:  .....

Date: 25.4.21 .....