



**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 £	INCOMING RESOURCES	This Year £	Previous Year £
7,000	Membership subscriptions	41,803	41,694
0	less: Payable	33,354	31,801
7,000		8,449	9,893
	INVESTMENT INCOME		
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
2,430		4,603	2,507
500	DONATIONS	450	795
500		450	795
	ACTIVITIES		
0	County Events-Sections	0	168
0	District Events-Sections	635	4,833
500	District Events -General	0	740
800	District Campsite	20	821
	Meetings	0	100
0	Training - District	0	0
	Fundings	0	0
0	Gang Show receipts	45,696	12,934
1,300		46,350	19,596
0	FUND RAISING	40	322
0		40	322
	ADMIN/ESTABLISHMENT INCOME		
0	Administration	0	0
0		0	0
11,230		59,892	33,114
	OTHER INCOME		
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
610		-1,081	16,898
11,840	TOTAL INCOMING RESOURCES	58,811	50,012

**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
1,225		1,291	2,182
800	<b>DONATIONS / GRANTS</b>	50	3,500
800		50	3,500
	<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
1,200		46,420	26,662
0	<b>FUND RAISING EXPENSES</b>	0	0
0		0	0
	<b>ADMIN/ESTABLISHMENT EXPENSES</b>		
400	Insurance (personal & equipment)	337	317
700	Administration	633	339
1,100		970	656
1,750	<b>TRUSTEES EXPENSES</b>	146	1,792
1,750		146	1,792
6,075		48,877	34,792
	<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
3,350		5,070	20,631
0	Depreciation	0	0
0		0	0
9,425	<b>TOTAL RESOURCES EXPENDED</b>	53,947	55,423

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

BALANCE SHEET AS AT 31-Dec-2020	Main Account		Previous Year	
	This Year £	This Year £	Previous Year £	Previous 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>		198,136		191,614
<b>NET ASSETS</b>		<u>207,001</u>		<u>202,137</u>
<b>Represented by:</b>				
<b>FUNDS</b>				
General Fund		148,881		145,787
DAP Fund		816		816
Development Fund		57,304		55,534
Designated Funds:	58,120		56,350	
		<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)
Valuation at 31 December, 2020	8,865	10,522
<b>Total investments</b>	8,865	10,522

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
	3,241	7,454
<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
	198,023	187,880
<b>7. Creditors: amounts falling due within one year</b>		
Other creditors	1,048	627



# 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.

	£	£
<b>9. Designated funds</b>		
Development fund	<b>57,304</b>	<b>55,534</b>
The D A Pye bequest fund	<u><b>816</b></u>	<u><b>816</b></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