



**Report and Financial Statements
For the year ended
31st 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 31st 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	<u>7,581</u>	<u>4,864</u>
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	<u>7,581</u>	<u>4,864</u>
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 £	INCOMING RESOURCES	This Year £	Previous Year £
6,965	Membership subscriptions	34,090	41,803
6,925	less: Payable	30,371	33,354
<u>40</u>		<u>3,719</u>	<u>8,449</u>
	INVESTMENT INCOME		
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
<u>30,565</u>		<u>17,250</u>	<u>4,603</u>
350	DONATIONS	277	450
<u>350</u>		<u>277</u>	<u>450</u>
	ACTIVITIES		
	County Events-Sections	0	0
	District Events-Sections	1,088	635
	District Events -General	0	0
	District Campsite	25	20
	Meetings	0	0
200	Training - District	215	0
	Fundings	0	0
	Gang Show receipts	809	45,696
<u>200</u>		<u>2,137</u>	<u>46,350</u>
0	FUND RAISING	239	40
<u>0</u>		<u>239</u>	<u>40</u>
	ADMIN/ESTABLISHMENT INCOME		
0	Administration	0	0
<u>0</u>		<u>0</u>	<u>0</u>
31,155		23,621	59,892
	OTHER INCOME		
	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	
	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	
	Scout Account Balance	0	0
	Tri St Georges Day funds	1,017	
	B&DBC Lottery Receipt	265	8
	Misc - Previous Years Corrections	25	0
<u>4,200</u>		<u>19,191</u>	<u>-1,081</u>
<u>35,355</u>	TOTAL INCOMING RESOURCES	<u>42,811</u>	<u>58,811</u>

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 £
	PREMISES		
1,150	Rent	1,431	1,291
1,150		1,431	1,291
2,000	DONATIONS / GRANTS	1,802	50
2,000		1,802	50
	ACTIVITIES		
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
12,619		11,729	46,741
0	FUND RAISING EXPENSES	0	0
0		0	0
	ADMIN/ESTABLISHMENT EXPENSES		
400	Insurance (personal & equipment)	337	337
	Soldo Account	1,922	
91	Administration	484	633
491		2,743	970
1,700	TRUSTEES EXPENSES	135	146
1,700		135	146
17,960		17,840	49,198
	OTHER EXPENDITURE		
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
20,350		17,391	4,749
0	Depreciation	0	0
0		0	0
38,310	TOTAL RESOURCES EXPENDED	35,230	53,947

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

BALANCE SHEET AS AT 31-Dec-2021	Main Account			
	This Year	This Year	Previous Year	Previous Year
	£	£	£	£
FIXED ASSETS				
Tangible assets	0		0	
Investments	10,846		8,865	
		<u>10,846</u>		<u>8,865</u>
CURRENT ASSETS				
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>	
NET CURRENT ASSETS		203,735		198,136
NET ASSETS		<u>214,581</u>		<u>207,001</u>
Represented by:				
FUNDS				
General Fund		157,867		148,881
DAP Fund		816		816
Development Fund		55,898		57,304
Designated Funds:	56,714		58,120	
		<u>214,581</u>		<u>207,001</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
	£	£
2. Trustees' expenses		
Annual allowance for general expenses incurred	135	146
Number of Trustees in receipt of annual allowance	1	1
3. Tangible assets		Equipment £
Cost brought forward and carried forward		12,713
Depreciation brought forward and carried forward		12,713
Net book value 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 £
4. Investments		
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)
Valuation at 31 December, 2021	10,846	8,865
Total investments	10,846	8,865

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

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

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

	This Year	Previous year
7. General fund – brought forward	148,881	145,787
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>
	9,510	5,465
	158,391	151,252
Deduct: Loss realised on sale of investment	-	-
Transfer to Development Fund	<u>524</u>	<u>2,371</u>
	524	2,371
– carried forward	<u>157,867</u>	<u>148,881</u>

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

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

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