



**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

District Active Support Manager

District Explorer Scout Commissioner

District Scout Network Leader

District Youth Commissioner

District Chair

District Secretary

District Treasurer

Mr. J Hensman (until 31<sup>st</sup> July), Mr. D Vaughan

Mrs. K. Holdsworth

Mr. R Kiy

Miss. M Feltwell

Vacant

Mr. J Cordero-Salvado

Mrs. P Warmington

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 Madlani

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
£	INCOMING RESOURCES	£	£
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
	INVESTMENT INCOME		
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>	DONATIONS	<u>665</u>	<u>450</u>
348		665	450
	ACTIVITIES		
	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>	FUND RAISING	<u>100</u>	<u>40</u>
0		100	40
	ADMIN/ESTABLISHMENT INCOME		
<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
1,152		4,697	1,291
2,496	DONATIONS / GRANTS	3,786	50
2,496		3,786	50
	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
0	Gang Show Costs	17,423	43,387
18,006		43,243	46,741
0	FUND RAISING EXPENSES	0	0
0		0	0
	ADMIN/ESTABLISHMENT EXPENSES		
396	Insurance (personal & equipment)	357	337
	Bank Fees	676	
0	Administration	771	633
396		1,804	970
0	TRUSTEES EXPENSES	0	146
0		0	146
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
41,814	TOTAL RESOURCES EXPENDED	67,233	53,947

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

BALANCE SHEET AS AT	2022	2022	2021	2021
31-Dec-2022	£	£	£	£
FIXED ASSETS				
Tangible assets	0		0	
Investments	10,745		8,865	
		<u>10,745</u>		<u>8,865</u>
CURRENT ASSETS				
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

198,729

58,120

207,001

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

A handwritten signature in blue ink, enclosed within an oval. The signature is stylized and appears to read 'Jesus Cordero-Salvado'.

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>		
Amounts falling due within one year		
• 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>-</b>	<b>524</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.

	£	£
<b>8. Designated funds</b>		
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 .....