

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:

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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	<hr/> -30,101	<hr/> -15,853
Unrealised losses on investment assets	0	0
Realised losses on investment assets	0	0
NET MOVEMENT IN FUNDS	<hr/> -30,101	<hr/> -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 £
	INCOMING RESOURCES		
0	Membership subscriptions	66,519	65,578
0	less: Payable	<u>58,500</u>	<u>49,062</u>
<u>0</u>		8,019	16,516
	INVESTMENT INCOME		
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>
<u>2,065</u>		604	2,188
250	DONATIONS	<u>463</u>	<u>665</u>
<u>250</u>		463	665
	ACTIVITIES		
	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>
<u>-2,000</u>		60,569	18,461
350	FUND RAISING	<u>200</u>	<u>100</u>
<u>350</u>		200	100
	ADMIN/ESTABLISHMENT INCOME		
0	Administration	<u>0</u>	<u>0</u>
<u>0</u>		0	0
<u>665</u>		69,855	37,930
	OTHER INCOME		
	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 £		2023 £	2022 £
	RESOURCES EXPENDED		
	PREMISES		
1,150	Rent	4,021	4,697
1,150		4,021	4,697
1,000	DONATIONS / GRANTS	13,000	3,786
1,000		13,000	3,786
	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
0	Gang Show Costs	50,043	17,423
17,663		61,529	43,243
0	FUND RAISING EXPENSES	0	0
0		0	0
	ADMIN/ESTABLISHMENT EXPENSES		
400	Insurance (personal & equipment)	287	357
800	Bank Fees	511	676
0	Administration	1,225	771
1,200		2,023	1,804
0	TRUSTEES EXPENSES	0	0
0		0	0
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
0	Development Fund Donations	2,455	2,645
8,150		16,426	13,703
0	Depreciation	0	0
0		0	0
29,163	TOTAL RESOURCES EXPENDED	96,999	67,233

BASINGSTOKE WEST DISTRICT SCOUT COUNCIL

Main Account

BALANCE SHEET AS AT 31-Dec-2023	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS				
Tangible assets	0		0	
Investments	2,752		10,745	
		<u>2,752</u>		<u>10,745</u>
CURRENT ASSETS				
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>	
NET CURRENT ASSETS		166,456		187,984
NET ASSETS		<u>169,207</u>		<u>198,729</u>
Represented by:				
FUNDS				
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
2. Trustees Expenses	£	£
Annual allowance for general expenses incurred	0	0
Number of Trustees in receipt of annual allowance	0	0
3. Tangible Assets		Equipment £
Cost brought forward and carried forward		0
Depreciation brought forward and carried forward		0
Net Book Value 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
4. Investments	£	£
Listed Investment – at market value	<u>0</u>	<u>0</u>
<u>Scouting Supplies (50% owned)</u>		
Valuation at 31 December 2022	10,745	10,846
Share of net surplus for the year before rebate	(7,993)	(101)
Less: Rebate received	<u>0</u>	<u>0</u>
Valuation at 31 December 2023	<u>2,752</u>	<u>10,745</u>
Total Investments	<u>2,752</u>	<u>10,745</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
5. Current Assets	£	£
Stock	(3,112)	(1,456)
Equipment	1,009	1,092
Debtors:		
Amounts falling due within one year:		
• Trade Debtors	4,431	6,229
• Other Debtors	0	0
• Prepayments	<u>0</u>	<u>0</u>
	<u>2,328</u>	<u>5,865</u>
Cash at Bank and In Hand:		
• Bank Current Accounts	71,095	59,194
• Bank/Building Society Deposit Accounts	93,300	128,634
• Cash in Hand	<u>2,507</u>	<u>386</u>
	<u>166,902</u>	<u>188,214</u>
6. Creditors: Amounts falling due within one year		
• 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
7. General Fund – brought forward	198,729	211,726
Add: Surplus/(Deficit) for the year	(27,656)	(10,352)
Transfer from Development Fund		
(Grants in the year)	(2,445)	(2,645)
	(30,101)	(12,997)
	169,208	198,729
Deduct: Loss realised on sale of investment	0	0
Transfer to Development Fund	0	0
- Carried forward	169,208	198,729

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

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

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 7th 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.