

## 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:

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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
£	INCOMING RESOURCES	£	£
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
INVESTMENT INCOME			
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 Amalgamated	<u>0</u>	<u>0</u>
1,392		2,677	604
<u>252</u>	DONATIONS	<u>542</u>	<u>463</u>
252		542	463
ACTIVITIES			
	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></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
ADMIN/ESTABLISHMENT INCOME			
<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
ScoutSection 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
960	14,347	-2,955
<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
852	5,783	4,021
252 DONATIONS / GRANTS	50	13,000
252	50	13,000
ACTIVITIES		
0 County Events-Sections	0	354
0 District Events-Sections	718	5,995
0 District Events - General	0	411
864 District Team	718	844
468 Beaver Section Balance	979	1,531
684 Cub Section Balance	115	5
600 Scout Section Balance	1,357	758
288 Explorer Section Balance	511	761
504 Network Section Balance	300	65
30,000 Peak District Camp 2024	26,372	0
0 Scotland Camp 2025	910	0
996 Squirrels	625	161
156 Awards	107	284
96 Training	363	182
50 Young Commissioners	0	0
2,000 Total Growth & Development	2,781	0
250 Inclusion	0	0
600 Communication & PR	319	134
0 Gang Show Costs	16,754	50,043
37,556	52,929	61,529
0 FUND RAISING EXPENSES	0	0
0	0	0
ADMIN/ESTABLISHMENT EXPENSES		
456 Insurance (personal & equipment)	1,527	287
48 Bank Fees	0	511
504 Xero Accounting Fees	443	0
0 Administration	2,050	1,225
1,008	4,020	2,023
0 TRUSTEES EXPENSES	0	0
0	0	0
39,668	62,782	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
6,012	12,956	16,426
0 Depreciation	0	0
0	0	0
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	
		<u>0</u>		<u>2,752</u>
<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	
	<u>191,759</u>		<u>166,478</u>	
<b>less: CURRENT LIABILITIES</b>				
Amounts Due Within One Year Creditors	<u>2,430</u>		<u>22</u>	
<b>NET CURRENT ASSETS</b>		189,329		166,456
<b>NET ASSETS</b>		<u>189,329</u>		<u>169,208</u>
<b>Represented by:</b>				
<b>FUNDS</b>				
General Fund		140,232		117,330
DAP Fund		816		816
Development Fund		48,281		51,062
Designated Funds:	49,097	<u>51,878</u>	51,878	<u>51,062</u>
		<u>189,329</u>		<u>169,208</u>

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>		
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>
	<u><b>49,097</b></u>	<u><b>51,878</b></u>

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**

<b>Relevant professional qualification(s) or body (if any):</b>	ACMA/CGMA
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<b>Address:</b>	5 Barford Close
	Chandlers Ford
	SO53 1TH

<b>Section B</b>	<b>Disclosure</b>
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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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