



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Odiham District Scout Council

On accounts for the year  
ended

31st December 2020

Charity no  
(if any)

1096645

Set out on pages

3 - 5

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2020.

Responsibilities and  
basis of report

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 (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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

11/05/21

Name:

Nicholas D Walton

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

14 Shire Avenue

Fleet
GU51 2TB

**Section B****Disclosure**

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.**

The accounts this year included a change from prior years – namely moving shop and badges stock from cash accounting to profit and loss accounting. This was done in order to assess the true profitability of these activities, taking into account opening and closing stock. In making this change, the accounting system has calculated a one-off credit/profit of £717.  
This amount is system generated, and while it is not a material amount, I have been unable to check its accuracy.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name  
**Odiham District Scout Council**

No (if any)  
**1096645**

## Receipts and payments accounts

**CC16a**

For the period  
from

Period start date  
**1/1/2020**

To

Period end date  
**12/31/2020**

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Annual Membership Fees	<b>53,223</b>	-	-	<b>53,223</b>	<b>44,622</b>
Donations received for Groups	<b>210</b>	-	-	<b>210</b>	<b>1,864</b>
Cub Activities	-	-	-	-	<b>1,210</b>
Beaver Activities	<b>4,018</b>	-	-	<b>4,018</b>	<b>47</b>
Scout Activities	-	-	-	-	<b>101</b>
Explorer Activities - District Funded Activities	-	-	-	-	<b>770</b>
Shop	<b>2,175</b>	-	-	<b>2,175</b>	<b>6,724</b>
Badges	<b>6,295</b>	-	-	<b>6,295</b>	<b>8,293</b>
Bank Interest	<b>11</b>			<b>11</b>	<b>27</b>
Short Term Investment Services Interest				-	<b>71</b>
Fundraising	<b>54</b>			<b>54</b>	<b>10</b>
Any Other Income	<b>238</b>			<b>238</b>	<b>383</b>
				-	
<b>WSJ/P19</b>				-	
WSJ Fundraising	-			-	<b>419</b>
P19 Fundraising	-			-	<b>142</b>
				-	
<b>Explorer Funds</b>				-	
Explorer Membership Subscriptions	<b>6,399</b>			<b>6,399</b>	<b>9,665</b>
Explorers Donations				-	-
Explorers Fundraising				-	<b>2,838</b>
Gift Aid	-			-	<b>4,759</b>
Explorers Activities	<b>3,978</b>			<b>3,978</b>	<b>13,542</b>
Explorer Clothes for Resale	-			-	<b>262</b>
<b>Sub total (Gross income for AR)</b>	<b>76,601</b>	-	-	<b>76,601</b>	<b>95,747</b>
<b>A2 Asset and investment sales, (see table).</b>					
Cost of sales Adj for stock	<b>717</b>	-	-	<b>717</b>	
	-	-	-	-	-
<b>Sub total</b>	<b>717</b>	-	-	<b>717</b>	-
<b>Total receipts</b>	<b>77,318</b>	-	-	<b>77,318</b>	<b>95,747</b>

### A3 Payments

Annual Membership Fees	<b>52,116</b>	-	-	<b>52,116</b>	<b>42,703</b>
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CC16a R1 accounts (SS)



Donations to Groups		-	-	-	2,200
Cub Activities	267	-	-	267	1,559
Beaver Activities	3,184	-	-	3,184	1,008
Scout Activities	156	-	-	156	105
Explorer - District Funded Activities	114			114	1,133
Shop	2,197			2,197	4,506
Badges	4,799			4,799	8,027
Occupation	1,000			1,000	1,000
Insurance	600			600	712
Bank Charges	138			138	194
Training	638			638	362
Explorers - Other Costs				-	43
Young Leaders				-	135
Trustee Expenses				-	148
Sundries	225			225	310
Group Fundraising Payments	210			210	1,864
Online Scout Manager - District Subsidy	1,210			1,210	
				-	
WSJ/P19				-	
WSJ 19 Fundraising				-	911
P19 Fundraising				-	475
				-	
<b>Explorer Funds</b>				-	
Explorer Annual Membership Fees	4,615			4,615	4,727
Occupation - Explorers	1,107			1,107	930
Explorers - Purchase of clothes for resale	-			-	528
Explorer Badge Purchases				-	66
Explorer Shop Purchases	11			11	85
Explorer Activities	6,958			6,958	18,624
Explorer - Other costs				-	-
	-	-	-	-	-
<b>Sub total</b>	<b>79,544</b>	<b>-</b>	<b>-</b>	<b>79,544</b>	<b>92,354</b>
<b>A4 Asset and investment purchases, (see table)</b>					
District Capital Expenditure	-	-	-	-	-
Explorers - Capital Expenditure	112			112	774
				-	
<b>Sub total</b>	<b>112</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>774</b>
<b>Total payments</b>	<b>79,656</b>	<b>-</b>	<b>-</b>	<b>79,656</b>	<b>93,128</b>
<b>Net of receipts/(payments)</b>	<b>-2,338</b>	<b>-</b>	<b>-</b>	<b>- 2,338</b>	<b>2,619</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>-2,338</b>	<b>-</b>	<b>-</b>	<b>- 2,338</b>	<b>2,619</b>



## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash Balance	79	-	-
	Barclays Current Account	520	-	-
	Lloyds Current Account	2,041		
	Barclays Deposit Account	12,366		
	Lloyds Deposit Account	6,313		
	Scout Association Short Term Investment	11,388		
		-	-	-
	<b>Total cash funds</b>	<b>32,706</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	Agreement Error	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Government Stocks	49	-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Badge Stock		-	3,467
	Shop Stock		-	3,939
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Susan Carroll	2/2/2021	