



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

Charity Name

ODIHAM DISTRICT SCOUT COUNCIL

On accounts for the year  
ended

31<sup>st</sup> DECEMBER 2023

Charity no  
(if any)

1096645

Set out on pages

3 - 5

(remember to include the page numbers of additional sheets)

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 DD/MM/YYYY.

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

~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.~~

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:

*N.D. Walton*

Date:

1<sup>st</sup> May 2024

Name:

NICHOLAS D. WALTON

Relevant professional  
qualification(s) or body

ACCOUNTANT



(if any):

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 include a cost of sales adjustment being an increased cost of £2,015 for 2023, and a credit for £697 for 2022. These figures are generated by the stock accounting functionality within the Clubtreasurer software package used. I have been unable to validate these amounts and recommend that a review is conducted of how this functionality is used, if at all, so that such adjustments do not arise in the future.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name	No (if any)
Odiham District Scout Council	1096645

CC16a

## Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01/01/2023		31/12/2023

### 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	56,597	-	-	56,597	50,214
Donations received for Groups	2,500	-	-	2,500	702
Donations to District	1,000			1,000	
District Activities	375			375	
Cub Activities		-	-	-	-
Beaver Activities		-	-	-	-
Scout Activities	114	-	-	114	-
Explorer Activities - District Funded Activities		-	-	-	94
Shop	3,923	-	-	3,923	3,942
Badges	10,022	-	-	10,022	9,054
Bank Interest	318			318	25
Repayment of Explorer item paid by District	961			961	-
Misc District Fundraising	192			192	-
Explorer Occupation Charge	60			60	-
				-	-
<b>Group 23</b>				-	-
Group 23 Fundraising	15,873			15,873	24,920
				-	
<b>Nordic 25</b>				-	
Nordic 25 Fundraising	2,559			2,559	-
				-	
<b>Explorer Funds</b>				-	-
Explorer Membership Subscriptions	14,009			14,009	15,525
Explorers Donations	1,650			1,650	-
Explorers Fundraising	8,540			8,540	1,959
Gift Aid				-	2,307
Explorers Activities	10,030			10,030	13,199
Explorer Clothes for Resale	291			291	174
				-	
<b>Sub total (Gross income for AR)</b>	<b>129,012</b>	<b>-</b>	<b>-</b>	<b>129,012</b>	<b>122,116</b>
<b>A2 Asset and investment sales, (see table).</b>					
Cost of sales Adj for stock	- 2,015	-	-	- 2,015	697
	-	-	-	-	-
<b>Sub total</b>	<b>- 2,015</b>	<b>-</b>	<b>-</b>	<b>- 2,015</b>	<b>697</b>
<b>Total receipts</b>	<b>126,997</b>	<b>-</b>	<b>-</b>	<b>126,997</b>	<b>122,813</b>
<b>A3 Payments</b>					
Annual Membership Fees	54,058	1 -	-	54,058	48,340

CCXK R1 Receipts (3)

07/05/2024

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Donations to Groups		-	-	-	-
Cub Activities	114	-	-	114	-
Beaver Activities	56	-	-	56	-
Scout Activities	411	-	-	411	-
Young Leaders Activities	52			52	
District Funded Group Activities				-	40
Explorer - District Funded Activities				-	161
Network Activities				-	41
Misc District Fundraising Costs	50			50	
Other Costs	337			337	105
Shop	3,813			3,813	3,249
Badges	8,905			8,905	7,916
Occupation	1,000			1,000	1,000
Insurance	451			451	471
Bank Charges	100			100	100
Training	318			318	-
Explorers - Other Costs				-	-
Young Leaders				-	-
AGM & Trustee Expenses	54			54	10
Sundries				-	
Group Fundraising Payments	2,500			2,500	702
Online Scout Manager - District Subsidy	1,210			1,210	972
District Activities	441			441	50
				-	-
<b>Group 23 Fundraising</b>	<b>20,647</b>			<b>20,647</b>	<b>23,231</b>
<b>Nordic 25 Fundraising</b>	<b>3,050</b>			<b>3,050</b>	
				-	-
<b>Explorer Funds</b>				-	-
Explorer Annual Membership Fees	5,565			5,565	5,722
Explorer Subs Refund	45			45	45
Occupation - Explorers	1,020			1,020	880
Explorers - Purchase of clothes for resale				-	199
Explorer Badge Purchases	557			557	42
Explorer Shop Purchases	293			293	-
Explorer Activities	18,677			18,677	20,350
Donations received for Explorers	1,650			1,650	
Explorer OSM Fees	110			110	
Explorer Fundraising Costs	3,211			3,211	
Explorer Items charged to District	961			961	
	-	-	-	-	-
<b>Sub total</b>	<b>129,653</b>	<b>-</b>	<b>-</b>	<b>129,653</b>	<b>113,624</b>

A4 Asset and investment  
 CCX (486) (table)

NDW  
 210



District Capital Expenditure	498	-	-	498	-
Explorers - Capital Expenditure	1,289			1,289	301
				-	-
<b>Sub total</b>	<b>1,786</b>	<b>-</b>	<b>-</b>	<b>1,786</b>	<b>301</b>
<b>Total payments</b>	<b>131,439</b>	<b>-</b>	<b>-</b>	<b>131,439</b>	<b>113,926</b>
<b>Net of receipts/(payments)</b>	<b>-4,442</b>	<b>-</b>	<b>-</b>	<b>4,442</b>	<b>8,190</b>
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end		-	-	-	-
<b>Cash funds this year end</b>	<b>-4,442</b>	<b>-</b>	<b>-</b>	<b>4,442</b>	<b>8,190</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	1,152	-	-
	Lloyds Current Account	102		
	Barclays Deposit Account	14,282		
	Lloyds Deposit Account	20,755		
		-	-	-
	<b>Total cash funds</b>	<b>36,369</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	Agreement Entered	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>		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>		Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	
			-	
			-	-
<b>B5 Liabilities</b>		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	
		Sarah Napier		

ADD  
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