

# MAIDENHEAD & DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1144774

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2011-11-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 44 Ashcroft Road  
Maidenhead  
Berkshire  
SL6 6JF

**Phone** 07576995591

**Email** [info@maidenheadscouts.co.uk](mailto:info@maidenheadscouts.co.uk)

**Website** <http://maidenheadscouts.org.uk/>

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL; AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** We help over 1000 young people in the Maidenhead and Windsor District enjoy new adventures; to experience the outdoors; interact with others, gain confidence and have the opportunity to reach their full potential. Working alongside our youth members are many adult volunteers, with a huge variety of roles and opportunities available.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

## Geography

- Windsor And Maidenhead

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£67,219	£67,535	-	-
2024-03-31	£85,096	£96,933	-	-
2023-03-31	£84,358	£88,690	-	-
2022-03-31	£74,959	£51,482	-	-
2021-03-31	£22,808	£6,820	-	-

## Trustees

Name	Role	Appointed
<b>Dr Karen Hope</b>	Chair	2018-03-12
Alan Graham Abrahamson		2018-03-12
Amelie Daems		2024-09-16
Benjamin Almond		2024-09-16
ERICA DIANE HUNTER		2020-10-12
Ian Stephen Anderson		2012-05-24
Loz Daniel Marchant		2020-10-12
Robert Steven Harris		2019-09-01
William George Kingsmill Carter		2025-09-15

**MAIDENHEAD & DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1144774

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# Accounts

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## Trustees' Annual Report for the period

From **01 April 2024** Period start date to **31<sup>st</sup> March 2025** Period end date

**Charity name: Maidenhead & District Scout Council**

**Charity registration number: 1144774**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential both as individuals and as responsible citizens and members of their local, national and international communities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>During the past year Scouting in Maidenhead has continued to have another successful and active year. Supported by District funding to maintain and update our equipment our young people have enjoyed more than 3000 nights away. All sections have continued to lead an active programme and managed to retain strong levels of membership of young people. Most Groups within the District have set up Squirrel sections (for children aged 4-5 years) and this is helping to boost some of the smaller Groups by provide an influx of more adult helpers.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the achievement of citizenship or community development headings.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
	Para 1.38	

Policy on social investment including program related investment		
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Activities run within the District including activities funded by the District Scout Council eg water activities, are clearly continuing to encourage young people to join the organisation. This funding applies to all sections from Squirrel Scouts (age 4 and 5) right through to Explorers (age 14-18)</b></p> <p><b>In addition, District funds supported a group of Explorer scouts and leaders to visit Malawi as part of the County contingent to support ongoing charitable work in smaller, rural communities as well as learning about the country and its people.</b></p> <p><b>A presentation on their experiences was made at the AGM by the Explorer Scouts.</b></p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Charity is in a strong financial position, able to meet all its foreseeable financial commitments and has the resources to support initiatives it considers appropriate.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity maintains its reserves at a level considered sufficient to meet District operational costs and any emergency funding for Groups within the District who run into difficulty.</b>
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>There are none</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>There are none</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The District's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>The District is a trust established under its rules which are common to all Scouts.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Maidenhead & District Council
Other name the charity uses	
Registered charity number	1144774

Charity's principal address	

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Karen Hope	Chair		District Scout Council
2	Alan Abrahamson	Treasurer		District Scout Council
3	Rob Harris	District Lead Volunteer		District Scout Council
4	Ian Anderson			District Scout Council
5	Erica Hunter	Volunteer Lead		District Scout Council
6	Loz Marchant	Programme Lead		District Scout Council
7	Bill Carter	Support Team Lead		District Scout Council
8	Amelie Daems	District Youth Lead		District Scout Council
9	Ben Almond			District Scout Council
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**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		



## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endow-ment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4,492			4,492	5,613
Charitable activities	1,567			1,567	6,052
Other trading activities	13,886			13,886	17,380
Investments	771	2,127		2,899	2,899
Explorer Scout Units		41,903		41,903	53,152
Other					
<b>Total</b>	20,715	44,031		64,746	85,096
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	11,656			11,656	14,889
Charitable activities	9,194	2,750		11,944	17,225
Explorer Scout Units		37,496		37,496	55,639
Other	6,440			6,440	9,179
<b>Total</b>	27,290	40,246		67,535	96,933
<b>Net income/(expenditure) before investment gains/(losses)</b>	-6,574	3,785		-2,789	-11,836
Net gains/(losses) on investments	-1,286	-2,444	-1,415	-5,145	9,483
<b>Net income/(expenditure)</b>	-7,861	1,341	-1,415	-7,934	-2,353
<b>Extraordinary items</b>		2,473		2,473	
<b>Transfers between funds</b>					
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use					
Other gains/(losses)					
<b>Net movement in funds</b>	-7,861	3,815	-1,415	-5,461	-2,353
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	43,802	86,277	30,375	160,453	162,806
<b>Total funds carried forward</b>	35,942	90,091	28,959	154,992	160,453

**Independent examiner's report on the accounts**

CHARITY COMMISSION  
FOR ENGLAND AND WALES



**Section A Independent Examiner's Report**

Report to the trustees

Maidenhead & District Scout Council

On accounts for the year ended

31 March 2025	Charity no (if any)	1144774
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Set out on pages

1 to 34

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025. 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").

**Responsibilities and basis of report**

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:

*[Signature]*

Date:

18-08-25

Name:

D. Byrnes

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

RETIRED MAAT

Address:

19 Hendrieston Road, Thame, Oxon OX9 3JF

**MAIDENHEAD & DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1144774

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# Accounts

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## Trustees' Annual Report for the period

From 01 April 2023 Period start date to 31<sup>st</sup> March 2024 Period end date

Charity name: Maidenhead & District Scout Council

Charity registration number: 1144774

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential both as individuals and as responsible citizens and members of their local, national and international communities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Scouting numbers have remained steady and levels of activity have increased in Maidenhead District in the past year. Sections have continued to lead an active programme and managed to not just retain but increase good levels of young people (only the Beaver scout section slightly dropped in numbers). Encouragingly we are seeing greater numbers of adult volunteers. Most Groups within the District have set up Squirrel sections (for children aged 4-5 years) and this is helping to boost some of the smaller Groups and provide an influx of more adult helpers. Activities run within the District including activities funded by the District Scout Council eg water activities, are clearly continuing to encourage young people to join the organisation.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the achievement of citizenship or community development headings.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The Trustees were able to provide financial support for 8 young people who attended the World Scout Jamboree in South Korea which they happily reported on at our AGM. Money from the 23/24 period has been committed to support Project Africa – to help build an orphanage and other village building in Malawi alongside a local charity – the Joshua project. There has already been a significant interest demonstrated by our young people with 14 young people and 5 leaders signing up and carrying out fundraising.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Charity is in a strong financial position, able to meet all its foreseeable financial commitments and has the resources to support initiatives it considers appropriate.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity maintains its reserves at a level considered sufficient to meet District operational costs and any emergency funding for Groups within the District who run into difficulty.</b>
Amount of reserves held	Para 1.22	<b>£43,802</b>
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>There are none</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>There are none</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>The District's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>The District is a trust established under its rules which are common to all Scouts.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Maidenhead & District Scout Council
Other name the charity uses	
Registered charity number	1144774
Charity's principal address	

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Karen Hope	Chair		District Scout Council
2	Alan Abrahamson	Treasurer		District Scout Council
3	Terry Jones	Secretary		District Scout Council
4	Rob Harris	District Commissioner		District Scout Council
5	Erica Hunter	Local Training Manager		District Scout Council
6	Gill Hill			District Scout Council
7	Bill Carter			District Scout Council
8	Ian Anderson			District Scout Council
9	Loz Marchant	ADC Cubs		District Scout Council
10	Simon Wheeler	ADC Scouts		District Scout Council
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**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	There are none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

n/a
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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Karen M Hope</i>	<i>Alan G Abrahamson</i>
Full name(s)	Karen Mary Hope	Alan Graham Abrahamson
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer
Date	1 <sup>st</sup> October 2024	1st October 2024



## Section A Statement of financial activities

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	4,648	965	-	5,613	6,876
Charitable activities	1,692	4,360	-	6,052	38,194
Other trading activities	17,380	-	-	17,380	16,096
Investments	691	2,208	-	2,899	1,827
Explorer Scout Units	-	53,152	-	53,152	21,363
Other	-	-	-	-	-
<b>Total</b>	24,411	60,686	-	85,096	84,358
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	14,889	-	-	14,889	14,347
Charitable activities	9,345	7,880	-	17,225	51,601
Explorer Scout Units	-	55,639	-	55,639	18,028
Other	7,529	1,650	-	9,179	4,713
<b>Total</b>	31,763	65,169	-	96,933	88,690
<b>Net income/(expenditure) before investment gains/(losses)</b>	- 7,353	- 4,484	-	- 11,836	- 4,332
Net gains/(losses) on investments	2,609	4,353	2,521	9,483	- 2,987
<b>Net income/(expenditure)</b>	- 4,744	- 131	2,521	- 2,353	- 7,319
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds</b>	925	- 925	-	-	-
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	- 3,818	- 1,056	2,521	- 2,353	- 7,319
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	47,620	87,333	27,853	162,806	170,126
<b>Total funds carried forward</b>	43,802	86,277	30,375	160,453	162,806

## Section B Balance sheet

	See Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets	15	-	-	-	-	-
Tangible assets	14	10,079	-	-	10,079	11,674
Heritage assets	16	-	-	-	-	-
Investments	17	27,609	52,445	30,375	110,429	75,945
<b>Total fixed assets</b>		<b>37,688</b>	<b>52,445</b>	<b>30,375</b>	<b>120,508</b>	<b>87,619</b>
<b>Current assets</b>						
Stocks	18	10,202	-	-	10,202	9,700
Debtors	19	20,134	-	-	20,134	15,503
Investments	17.4	-	-	-	-	27,607
Cash at bank and in hand	24	48,592	33,832	-	82,424	92,719
<b>Total current assets</b>		<b>78,928</b>	<b>33,832</b>	<b>-</b>	<b>112,759</b>	<b>145,529</b>
<b>Creditors: amounts falling due within one year</b>	20	72,814	-	-	72,814	70,341
<b>Net current assets/(liabilities)</b>		<b>6,114</b>	<b>33,832</b>	<b>-</b>	<b>39,946</b>	<b>75,187</b>
<b>Total assets less current liabilities</b>		<b>43,802</b>	<b>86,277</b>	<b>30,375</b>	<b>160,453</b>	<b>162,806</b>
<b>Creditors: amounts falling due after one year</b>	20	-	-	-	-	-
<b>Provisions for liabilities</b>		-	-	-	-	-
<b>Total net assets or liabilities</b>		<b>43,802</b>	<b>86,277</b>	<b>30,375</b>	<b>160,453</b>	<b>162,806</b>
<b>Funds of the Charity</b>						
Endowment funds	27	-	-	30,375	30,375	27,853
Restricted income funds	27	-	86,277	-	86,277	87,333
Unrestricted funds		43,802	-	-	43,802	47,620
Revaluation reserve		-	-	-	-	-
<b>Total funds</b>		<b>43,802</b>	<b>86,277</b>	<b>30,375</b>	<b>160,453</b>	<b>162,806</b>
Signed by two trustees on behalf of all the trustees		Signature		Print Name		Date of approval
		<i>Alan G Abrahamson</i>		Alan G Abrahamson		07/09/2024
		<i>Karen M Hope</i>		Karen M Hope		07/09/2024

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*
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**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Current assets significantly exceed liabilities. High level of reserves. Regular annual income from subscriptions.</i>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>not applicable</i>
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Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>not applicable</i>
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**1.3 Changes of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>Commencing in the 2023-24 financial year the reducing balance percentage used to depreciate assets is 20%. In previous years the percentage used was 10%</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>It was considered that the useful life of higher value assets was better reflected by use of a 20% reducing balance depreciation rate. This rate values assets at 20% of their cost of purchase after 8 years of ownership.</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>No adjustments for this change have been made to prior years accounts. The depreciation charges for 2023/24 and 2022/23 are shown in note 14.</i>

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

*not applicable*

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated

\_\_\_\_\_

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

\_\_\_\_\_  
\_\_\_\_\_

## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those shown as "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE		There are none
<b>Recognition of income</b>	Income is included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes
<b>Government grants</b>	The charity has received government grants in the reporting period	No
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes
<b>performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes

### 2.3 EXPENDITURE AND LIABILITIES

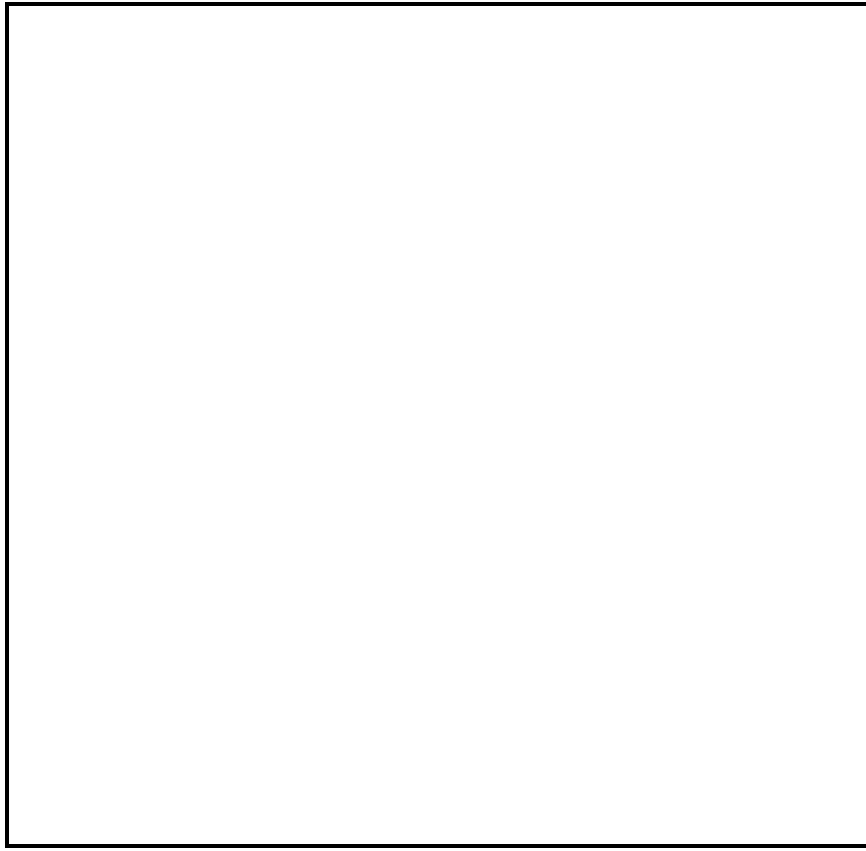
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes

<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500	Yes
	They are valued at the lower of cost and valuation.	Yes
	The depreciation rates and methods used are disclosed in note 14.	Yes
<b>Intangible fixed assets</b>	The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.	n/a
<b>Heritage assets</b>	The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.	n/a
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	n/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	n/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	n/a
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes
<b>Current asset investments</b>	The charity has investments which it holds for resale or cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes
	They are valued at fair value except where they qualify as basic financial instruments.	n/a











































































































**Note 3 Analysis of income**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations, gifts and Legacies		965		965	
	Gift Aid				-	
	General grants from government/other charities				-	1,681
	Membership subscriptions and sponsorships which are in substance donations	4,648			4,648	5,195
	Donated goods, facilities and services				-	
<b>Total</b>		4,648	965	-	5,613	6,876
<b>Charitable activities:</b>	Contributions towards activity cost				-	
	Overseas expeditions		4,360		4,360	37,947
	Other	1,692			1,692	248
<b>Total</b>		1,692	4,360	-	6,052	38,194
<b>Trading activities:</b>	Scout Shop sales	17,380			17,380	16,096
	Other				-	
<b>Total</b>		17,380	-	-	17,380	16,096
<b>Income from investments:</b>	Interest income	691			691	119
	Dividend income		2,208		2,208	1,708
	Other				-	
<b>Total</b>		691	2,208	-	2,899	1,827
<b>Income to Explorer Scout Units</b>	Cookham		2,231		2,231	5,467
	Dragons		33,202		33,202	8,899
	Kaisen		13,894		13,894	4,544
	Scorpions		3,826		3,826	2,454
<b>Total</b>		-	53,152	-	53,152	21,363
<b>Other:</b>	Conversion of endowment funds into income				-	
	Gain on disposal of a tangible fixed asset held for charity's own use				-	
<b>Total</b>		-	-	-	-	-
<b>TOTAL INCOME</b>		24,411	60,686	-	85,096	84,358

<b>Other information:</b>	£
	1,708
	1,287
<b>Income in the prior year was unrestricted except for:</b>	21,363
	13,750
	24,196

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion. Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) Not applicable

**Note 4**

**Analysis of receipts of government grants**

*No government grants were received in 2021-22 or in 2020-21*

**Note 5                      Donated goods, facilities and services**

**Section C** **Notes to the accounts** **(cont)**

**Note 6** **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				<b>£</b>				
Advertising, marketing, direct mail publicity and fund-raising	-	-	-	-	-	-	-	-
Trading activities	14,889	-	-	14,889	14,347	-	-	14,347
<b>Total expenditure on raising funds</b>	14,889	-	-	14,889	14,347	-	-	14,347
<b>Expenditure on charitable activities:</b>								
Scouting Activities	3,455		-	3,455	912		-	912
Support for International expeditions		7,880	-	7,880		45,722	-	45,722
Water activity support	3,090		-	3,090	2,423		-	2,423
Support to Scout Groups	2,800		-	2,800	2,545		-	2,545
<b>Total direct expenditure on charitable activities</b>	9,345	7,880	-	17,225	5,879	45,722	-	51,601
<b>Explorer Scout Units</b>								
Cookham		1,275		1,275		3,784		3,784
Dragons		35,208		35,208		9,118		9,118
Kaisen		14,858		14,858		3,179		3,179
Scorpions		4,298		4,298		1,947		1,947
<b>Total ESU expenditure</b>	-	55,639	-	55,639	-	18,028	-	18,028
<b>Other</b>								
Administration	1,646			1,646	3,416		-	3,416
Training	257	1,650	-	1,907	-		-	-
Equipment below £500	3,107			3,107	-		-	-
Equipment depreciation	2,520			2,520	1,297		-	1,297
<b>Total other expenditure</b>	7,529	1,650	-	9,179	4,713	-	-	4,713
<b>TOTAL EXPENDITURE</b>	31,763	65,169	-	96,933	24,940	63,750	-	88,690

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Extraordinary items**

*There are no extraordinary items to report*

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1			
Extraordinary item 2		-	-
<b>Total extraordinary items</b>		-	-

**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

*No funds are administered as an agent for another entity*

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end	
	This year	Last year
	-	-
	-	-
	-	-
	-	-
<b>Total</b>		-

**Section C** **Notes to the accounts**

**Note 9** **Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

*Expenses are not analysed over activity categories*

---

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
none	none
none	none
none	none
none	none

**Section C****Notes to the accounts****(cont)****Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees.*

*There are no paid employees*

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

*No ex-gratia payments were made to employees or others during 2021-22 or during 2020-21*

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Section C****Notes to the accounts****(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

*A defined contribution pension scheme is not operated.*

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to*

*A defined benefit pension scheme is not operated.*

**Section C** **Notes to the accounts** **(cont)**

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
EIRE Explorer Belt	-	1,520	Nil	1,520
World Scout Jamboree	-	2,000	Nil	2,000
	-	-		-
<b>Total</b>	<b>-</b>	<b>3,520</b>	<b>-</b>	<b>3,520</b>

**Last year:**

*Grants aggregating to £2,700 were made to participants on the ALPS 22 expedition.*

**13.2 Analysis of grants paid (included in cost of charitable activities)**

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>	<b>Support costs £</b>	<b>Total £</b>
Activity or project 1	-	-	Nil	-
Activity or project 2	-	-	Nil	-
Activity or project 3	-	-	Nil	-
<b>Total</b>	-	-	-	-

**13.3 Grants made to institutions**

*No Grants were made to any particular institutions during the year or in the previous year.*

## Section C

## Notes to the accounts

(cont)

## Note 14 Tangible fixed assets

## 14.1 Cost or valuation

THIS YEAR

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	17,079	17,079
Additions	-	-	-	925	925
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	18,004	18,004

## 14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	RB	RB	RB	RB	RB
** Rate				20%	20%	

At beginning of the year	-	-	-	5,405	5,405
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,520	2,520
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	7,925	7,925

## 14.3 Net book value

Net book value at the beginning of the year	-	-	-	11,674	11,674
Net book value at the end of the year	-	-	-	10,079	10,079

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

**14.5 Revaluation**

No revaluations took place this year or last year.

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year
Not applicable

**14.6 Other disclosures**

*(i) state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year
£
Not applicable

LAST YEAR

<b>Total</b>
£
11,044
6,035
-
-
-
17,079

RB
10%

4,108
-
1,297
-
-
5,405

6,936
11,674


st year.

<b>Last year</b>
Applicable

<b>Last year</b>
£
Applicable

**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

*There are no intangible assets*

**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Heritage assets**  
*Please complete this note if the charity has heritage assets*

There are no Heritage assets

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	75,945	-	-	-	75,945
<b>Add:</b> additions to investments during period*	-	25,000	-	-	-	25,000
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	9,484	-	-	-	9,484
Carrying (fair) value at end of year	-	110,429	-	-	-	110,429

\*Please specify additions resulting from acquisitions through business combinations, if any.

There were none

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	110,429	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>110,429</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>110,429</b>

Last year:

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	78,932	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>78,932</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>78,932</b>

**17.3 If your charity holds investment properties, please complete the following note:**

	<b>This year</b>	<b>Last year</b>
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	None	None
(ii) Name or independent valuer, if applicable, and relevant qualifications	None	None
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	None	None
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	None	None

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	<b>This year</b>	<b>Last year</b>
	£	£
Cash or cash equivalents	27,607	27,607
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>27,607</b>	<b>27,607</b>

**17.5 Guarantees**

	<b>This year</b>	<b>Last year</b>
Please provide details and amount of any guarantee made to or on behalf of a third party	There are no guarantees	There are no guarantee
Name of the entity or entities benefitting from those guarantees	There are no guarantees	There are no guarantee
Please explain how the guarantee furthers the charity's aims	There are no guarantees	There are no guarantee

**17.6 Concessionary loans**



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## Section C

## Notes to the accounts

(cont)

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	9,700	-	-	-
<i>Added in period</i>	-	14,238	-	-	-
<i>Expensed in period</i>	-	13,736	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>10,202</b>	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	<b>10,202</b>	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Scouting Organisations in the district

Expedition contributions

Other debtors

Total

This year £	Last year £
19,854	14,727
	776
280	
20,134	15,503

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

*There are none*

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
-	-
<b>Total Nil</b>	<b>Total Nil</b>

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Accruals	1,000	1,000	-	-
Payments received on account	67,155	65,420	-	-
Shop profit disbursements to Groups	2,421	1,512	-	-
Other creditors	2,237	3,409	-	-
Total	72,813	71,341	-	-

**20.2 Deferred income***Please complete this note if the charity has deferred income.*

There is no deferred income

## Section C

## Notes to the accounts

(cont)

**Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	1,500
Amounts added in current period	-	
Amounts charged against the provision in the current period	-	1,013
Unused amounts reversed during the period	-	487
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;	<i>There are none.</i>	<i>A provision was included in the accounts for potential unquantified liabilities incurred by Explorer Scout Units prior to their transfer to the District Scout Council. These were quantified and addressed during the year.</i>
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year
	<i>There are none</i>	<i>There were none</i>

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year
<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>	<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

<i>There are none</i>	<i>There were none</i>
-----------------------	------------------------

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>There are none</i>	<i>n/a</i>

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>There were none</i>	<i>n/a</i>

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
<i>There are none</i>	<i>n/a</i>

Last year

Description of item	Estimate of financial effect
<i>There were none</i>	<i>n/a</i>

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
	27,605
-	-
82,424	65,114
-	-
82,424	92,719



**Note 25** **Fair value of assets and liabilities**

	<b>This year</b>	<b>Last year</b>
<p><b>25.1</b> Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	<p>Credit Risk: Debtors predominatly relate to contributions due from participants on overseas expeditions. Receipts from debtors in the new year demonstrate that these are low risk. Prior years outstanding loans have been fully repaid. Liquidity risk is low as cash balances are maintained to meet expected requirements and stort term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>	<p>Credit Risk: Debtors predominatly relate to contributions due from participants on overseas expeditions. Receipts from debtors in the new year demonstrate that these are low risk. Prior years outstanding loans have been fully repaid. Liquidity risk is low as cash balances are maintained to meet expected requirements and stort term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>
<p><b>25.2</b> Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	<p><i>There are none</i></p>	<p><i>There were none</i></p>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
------------------	------------------------------	---------------

**Note 26**                      **Events after the end of the reporting period**  
*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
Please provide details of the nature of the event	<i>there are none</i>	<i>there were none</i>
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	<i>not applicable</i>	<i>not applicable</i>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Jack Hine - Capital	PE	to support members in international scouting experiences	27,853				2,521	30,375
Jack Hine - Income	EE	to support members in international scouting experiences	9,463	810	-2,000			8,273
Geoff Hill - Activity	R	to support members in adventurous activities	19,043	500	-1,650	-925	1,622	18,590
Geoff Hill - International	R	to support members in international scouting experiences	13,065	393	-1,520		1,113	13,051
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	18,995	505			1,618	21,118
International Fund	R	to support members in international scouting experiences	5,400	965				6,365
Expeditions WSJ	R			4,360	-4,360			0
Cookham Explorer Scout Unit	R	to support members of this Explorer Scout Unit	4,189	2,231	-1,275			5,144
Dragons Explorer Scout Unit	R	to support members of this Explorer Scout Unit	13,806	33,202	-35,208			11,800
Kaisen Explorer Scout Unit	R	to support members of this Explorer Scout Unit	1,364	13,894	-14,858			400
Scorpions Explorer Scout Unit	R	to support members of this Explorer Scout Unit	2,007	3,826	-4,298			1,535
Unrestricted	U	to support scouting in Maidenhead	47,620	24,411	-31,763	925	2,609	43,802
		<b>Total Funds</b>	<b>162,806</b>	<b>85,096</b>	<b>-96,933</b>	<b>0</b>	<b>9,483</b>	<b>160,453</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Jack Hine - Capital	PE	to support members in international scouting experiences	28,949	0	0	0	-1,095	27,853
Jack Hine - Income	EE	to support members in international scouting experiences	8,853	610	0	0	0	9,463
Geoff Hill - Activity	R	to support members in adventurous activities	19,376	377	0	0	-709	19,043
Geoff Hill - International	R	to support members in international scouting experiences	15,894	344	0	-2,700	-473	13,065
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	19,327	377	0	0	-709	18,995
International levy	R	to support members in international scouting experiences	2,991	1,039	0	1,370	0	5,400
Expeditions Alps 22	R	Expeditions to Alps in 2022	1,956	14,170	-18,578	2,452	0	0
Expeditions WSJ	R	World Scout Jamboree	0	24,196	-24,196		0	0
Cookham Explorer Scout Unit	R	to support members of this Explorer Scout Unit	2,506	4,984	-3,301		0	4,189
Dragons Explorer Scout Unit	R	to support members of this Explorer Scout Unit	18,266	9,211	-12,549	-1,122	0	13,806
Scorpions Explorer Scout Unit	R	to support members of this Explorer Scout Unit	1,500	2,454	-1,947	0	0	2,007
Kaisen Explorer Scout Unit	R	to support members of this Explorer Scout Unit		4,544	-3,179	0	0	1,364
Unrestricted	U	to support scouting in Maidenhead	50,507	22,053	- 24,940			47,620
			-			-	-	
			170,125	84,358	-88,690	0	-2,987	162,806

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds	Funds were transferred from the Geoff Hill Activity fund to unrestricted funds for the purchase of archery equipment.	925
Between endowment and restricted funds	There were none	
Between endowment and unrestricted funds	There were none	
Between restricted funds and other restricted funds		

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>Not applicable</i>	
Between endowment and restricted funds	<i>Not applicable</i>	
Between endowment and unrestricted funds	<i>Not applicable</i>	
Between restricted funds and other restricted funds	Transfer from Geoff Hill fund to ALPS 22 fund for Grant contributions to individual scouts to attend an international event	2,700
Between restricted funds and other restricted funds	Transfer of earmarked donation income from Dragons ESU to International Fund	1,122
Between restricted funds and other restricted funds	Transfer of net surplus of District funds for ALPS 22 to International Fund.	248

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
	<i>Not applicable</i>	

## Last year

Planned use	Purpose of the designation	Amount
	<i>Not applicable</i>	

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£	£	£
		-	-	-	-
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£	£	£
		-	-	-	-
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel & refreshments	-	55
Printing, Post, Stationery, Equipment & Uniform	-	280
Equipment, Uniform, Regalia		29
ICT	-	383

Due to activity levels increasing post covid, the consolidation of ESU's into District accounts, and with more trustees purchasing services and materials required for mainstream scouting activities and requesting reimbursement by the expenses mechanism, there has been a significant increase in payments in 2022/23 over those incurred in 2021/22. An informative breakdown of these payments is not easily available for 2022/23 and figures given for the year are estimates. A more accurate informative and detailed analysis of types of expenses is planned to be available for the 2023/24 financial year.		
	3,000	
	3,000	748

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	20	5
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**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)	TRUE
---	------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Amounts written off during reporting period
			£	£	£

<i>In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.</i>	Not applicable
---	----------------

<i>For any related party, please provide details of any guarantees given or received.</i>	Not applicable
---	----------------

**Last year**

There have been no related party transactions in the reporting period (True or False)

TRUE
------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Amounts written off during reporting period
			£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

<i>Not applicable</i>
-----------------------

*For any related party, please provide details of any guarantees given or received.*

<i>Not applicable</i>
-----------------------

**Section C****Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



**Section A Independent Examiner's Report**

Report to the trustees

Maidenhead & District Scout Council

On accounts for the  
year ended

31 March 2024

Charity no  
(if any)

1144774

Set out on pages

1 to 34

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 31/03/2024.

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:

*[Signature]*

Date:

20/08/24

Name:

D. BYARD

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

RETIRED ASSOCIATION OF ACCOUNTING TECHNICIANS

Address:

19 HENRIETTA ROAD, THAME, OXON OX9 3TS

**MAIDENHEAD & DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1144774

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# Accounts

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## Trustees' Annual Report for the period

**From: 01 April 2022 to: 31<sup>st</sup> March 2023**

**Charity name: Maidenhead & District Scout Council**

**Charity registration number: 1144774**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential both as individuals and as responsible citizens and members of their local, national and international communities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Despite the difficulties of the past few years, scouting numbers and levels of activity have increased in Maidenhead District in the past year. Sections have continued to lead an active programme and managed to not just retain but increase good levels of young people. Many Groups have set up Squirrel sections (for children aged 4-5 years) and this is helping to boost some of the smaller Groups and provide an influx of more adult helpers. Activities run within the District including activities funded by the District Scout Council eg water activities, are clearly continuing to encourage young people to join the organisation.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the achievement of citizenship or community development headings.</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The first international camp (ALPS 22) since the pandemic was run over the summer of 2022 with some financial support coming from the District. Money from the 22/23 period has been committed to supported 16 young people for their Explorer Belt expedition to Ireland and a further 8 young people to the World Scout Jamboree in South Korea. Both trips will be occurring during the summer of 2023. Over the coming year a further international expedition is planned to Malawi - Project Africa – to help build an orphanage. There has already been a significant interest demonstrated by our young people with 14 young people and 5 leaders indicating their interest.</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Charity is in a strong financial position, able to meet all its foreseeable financial commitments and has the resources to support initiatives it considers appropriate.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity maintains its reserves at a level considered sufficient to meet District operational costs and any emergency funding for Groups within the District who run into difficulty.</b>
Amount of reserves held	Para 1.22	<b>As at 31st March 2023 total reserves were £162,800 of which £47,600 were unrestricted.</b>
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>There are none</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>There are none</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	<b>The District's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.</b>
How is the charity constituted?	Para 1.25	<b>The District is a trust established under its rules which are common to all Scouts.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.</b>

## Reference and Administrative details

Charity name	Maidenhead & District Scout Council
Other name the charity uses	
Registered charity number	1144774
Charity's principal address	

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Karen Hope	Chair		District Scout Council
2	Alan Abrahamson	Treasurer		District Scout Council
3	Terry Jones	Secretary		District Scout Council
4	Rob Harris	District Commissioner		District Scout Council
5	Paul Hutchinson			District Scout Council
6	Gill Hill			District Scout Council
7	Bill Carter			District Scout Council
8	Ian Anderson			District Scout Council
9	Loz Marchant	ADC Cubs		District Scout Council
10	Simon Wheeler	ADC Scouts		District Scout Council
11	Erica Hunter	Local Training Manager		District Scout Council
12	Jane Taylor			District Scout Council
13				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Karen M Hope</i>	<i>Alan G Abrahamson</i>
Full name(s)	Karen Mary Hope	Alan Graham Abrahamson
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	12 September 2023	12 September 2023

## Section B Balance sheet

	Guidance Notes	Restricted			Total this year
		Unrestricted funds	income funds	Endowment funds	
		£	£	£	
		F01	F02	F03	F04
<b>Fixed assets</b>					
Intangible assets (Note 15)	B01	-	-	-	-
Tangible assets (Note 14)	B02	11,674	-	-	11,674
Heritage assets (Note 16)	B03	-	-	-	-
Investments (Note 17)	B04	-	48,092	27,853	75,945
<b>Total fixed assets</b>	B05	11,674	48,092	27,853	87,619
<b>Current assets</b>					
Stocks (Note 18)	B06	9,700	-	-	9,700
Debtors (Note 19)	B07	12,949	2,554	-	15,503
Investments (Note 17.4)	B08	27,607	-	-	27,607
Cash at bank and in hand (Note 24)	B09	54,642	38,077	-	92,719
<b>Total current assets</b>	B10	104,898	40,631	-	145,529
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	68,952	1,390	-	70,341
<b>Net current assets/(liabilities)</b>	B12	35,947	39,241	-	75,187
<b>Total assets less current liabilities</b>	B13	47,620	87,333	27,853	162,806
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-
<b>Total net assets or liabilities</b>	B16	47,620	87,333	27,853	162,806
<b>Funds of the Charity</b>					
Endowment funds (Note 27)	B17	-		27,853	27,853
Restricted income funds (Note 27)	B18		87,333		87,333
Unrestricted funds	B19	47,620		-	47,620
Revaluation reserve	B20				-
<b>Total funds</b>	B21	47,620	87,333	27,853	162,806

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name
<i>Alan G Abrahamson</i>	Alan G Abrahamson
<i>Karen M Hope</i>	Karen M Hope



**Total last  
year  
£**

F05

-
6,937
-
78,932
85,869

8,679
32,546
27,607
78,280
147,113

61,356
--------

85,757
--------

171,625
---------

-
1,500

170,125
---------

28,949
90,669
50,507
-
170,125

Date of approval
12/09/2023
12/09/2023



Annual accounts for the period

Period start date **01/04/2022** to Period end date **31/03/2023**

**Section A Statement of financial activities**

Recommended categories by activity	Guidance Notes	Restricted			Total funds £ F04	Prior year funds £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03		
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	5,837	9,379		15,216	8,644
Charitable activities	S02		48,684		48,684	26,111
Other trading activities	S03	16,096	192		16,288	17,418
Investments	S04	119	4,051		4,170	2,176
Separate material item of income	S05					8,974
Other	S06					
<b>Total</b>	S07	<b>22,053</b>	<b>62,305</b>		<b>84,358</b>	<b>63,324</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	14,347	778		15,125	
Charitable activities	S09	5,879	57,772		63,651	29,472
Separate material item of expense	S10					15,581
Other	S11	4,713	5,200		9,913	4,928
<b>Total</b>	S12	<b>24,940</b>	<b>63,750</b>		<b>88,690</b>	<b>49,982</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	-2,887	-1,445		-4,332	13,342
Net gains/(losses) on investments	S14		-1,891	-1,095	-2,987	6,271
<b>Net income/(expenditure)</b>	S15	<b>-2,887</b>	<b>-3,337</b>	<b>-1,095</b>	<b>-7,319</b>	<b>19,613</b>
<b>Extraordinary items</b>						
	S16					10,136
<b>Transfers between funds</b>						
	S17					
<b>Other recognised gains/(losses):</b>						
<b>Gains and losses on revaluation of fixed assets for the charity's own use</b>						
	S18					
<b>Other gains/(losses)</b>						
	S19					
<b>Net movement in funds</b>	S20	<b>-2,887</b>	<b>-3,337</b>	<b>-1,095</b>	<b>-7,319</b>	<b>29,748</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	50,507	90,669	28,949	170,125	140,377
<b>Total funds carried forward</b>	S22	<b>47,620</b>	<b>87,333</b>	<b>27,853</b>	<b>162,806</b>	<b>170,125</b>

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Current assets significantly exceed liabilities. High level of reserves.  
Regular annual income from subscriptions.

Disclosure of any uncertainties that make the going concern assumption doubtful;

not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<i>not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>not applicable</i>

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>not applicable</i>

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).



**Note 2 Accounting policies****2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those shown as "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE****There are none**

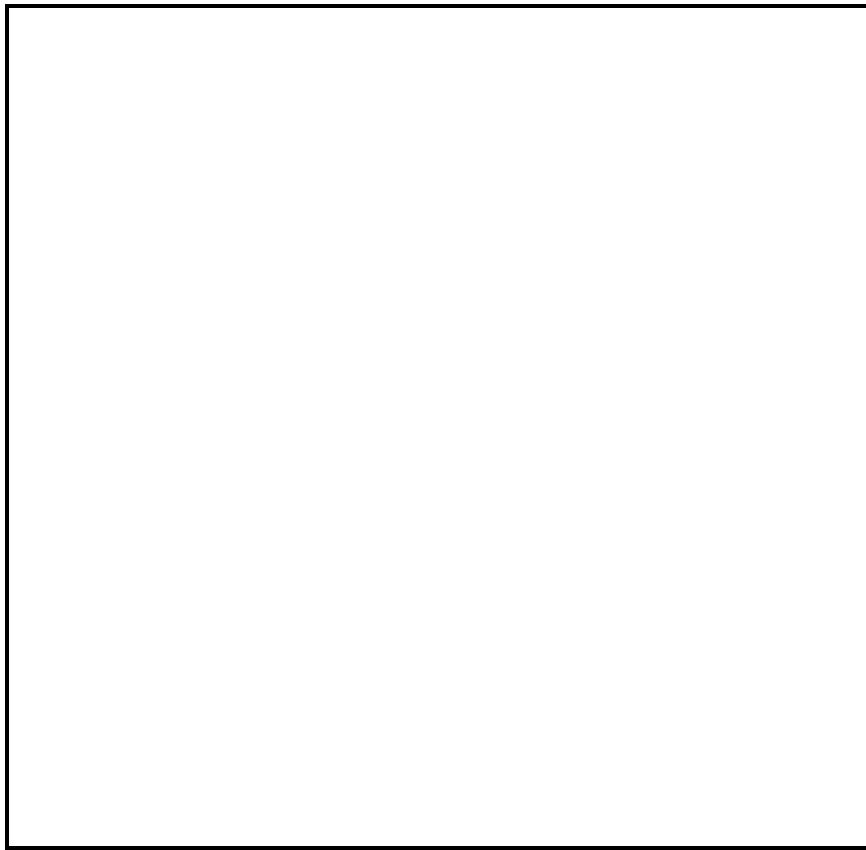
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes
<b>Government grants</b>	The charity has received government grants in the reporting period	No
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes
<b>performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes
	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes
<b>Income from membership subscriptions</b>	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes
<b>2.3 EXPENDITURE AND LIABILITIES</b>		
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes

<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £1,000	Yes
	They are valued at the lower of cost and valuation.	Yes
	The depreciation rates and methods used are disclosed in note 9.2.	Yes
<b>Intangible fixed assets</b>	The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.	n/a
<b>Heritage assets</b>	The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.	n/a
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	n/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	n/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	n/a
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes
<b>Current asset investments</b>	The charity has investments which it holds for resale or cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes
	They are valued at fair value except where they qualify as basic financial instruments.	n/a











































































































## Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	6,731
	Gift Aid	-	-	-	-	236
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	1,681	6,004	-	7,685	1,677
	Membership subscriptions and sponsorships which are in substance donations	4,156	3,375	-	7,531	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>5,837</b>	<b>9,379</b>	<b>-</b>	<b>15,216</b>	<b>8,644</b>	
<b>Charitable activities:</b>	Contributions towards activity cost	-	8,215	-	8,215	2,211
	Alps 22	-	14,170	-	14,170	20,300
	World Scout Jamboree	-	24,196	-	24,196	3,600
	Other	-	2,104	-	2,104	-
	<b>Total</b>	<b>-</b>	<b>48,684</b>	<b>-</b>	<b>48,684</b>	<b>26,111</b>
<b>Other trading activities:</b>	Scout Shop Income	16,096	-	-	16,096	16,948
	ESU Trading income	-	192	-	192	470
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>16,096</b>	<b>192</b>	<b>-</b>	<b>16,288</b>	<b>17,418</b>	
<b>Income from investments:</b>	Interest income	119	1,708	-	1,827	2,176
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	2,342	-	2,342	-
<b>Total</b>	<b>119</b>	<b>4,051</b>	<b>-</b>	<b>4,170</b>	<b>2,176</b>	
<b>Separate material item of income:</b>	Donation from corporate sponsor to ESU	-	-	-	-	8,974
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,974</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>22,053</b>	<b>62,305</b>	<b>-</b>	<b>84,358</b>	<b>63,324</b>	

## Other information:

		£
<b>All income in the prior year was unrestricted except for: (please provide description and amounts)</b>	3,134	Grants paid to Explorer Scout Units (ESU)
	1,708	Interest on Jack Hine & Geoff Hill investments
	1,039	contributions to International fund
	2,336	net subscriptions to ESUs
	15,722	other funds received by ESUs, including contributions towards activities
	14,170	contributions towards ALPS 22
	24,196	contributions towards World Scout Jamboree

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

**Note 4**

**Analysis of receipts of government grants**

*No government grants were received in 2021-22 or in 2020-21*

**Note 5                      Donated goods, facilities and services**

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Operating charity shops	757	-	-	757	-	-	-	-
Fundraising events	-	778	-	778	-	-	-	-
Trading activities	13,590	-	-	13,590	15,581	-	-	15,581
<b>Total expenditure on raising funds</b>	<b>14,347</b>	<b>778</b>	<b>-</b>	<b>15,125</b>	<b>15,581</b>	<b>-</b>	<b>-</b>	<b>15,581</b>
<b>Expenditure on charitable activities:</b>								
Scouting Activities	3,815	13,658	-	17,473	2,696	3,413	-	6,109
Alps 22 payments	-	18,578	-	18,578	-	18,344	-	18,344
WSJ payments	-	24,196	-	24,196	-	3,600	-	3,600
Explorer Belt	-	1,340	-	1,340	-	-	-	-
Distribution of shop surplus	2,065	-	-	2,065	1,420	-	-	1,420
<b>Total expenditure on charitable activities</b>	<b>5,879</b>	<b>57,772</b>	<b>-</b>	<b>63,651</b>	<b>4,116</b>	<b>25,357</b>	<b>-</b>	<b>29,472</b>
<b>Separate material item of expense</b>								
other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Administration	3,416	3,373	-	6,789	2,752	1,108	-	3,860
Equipment below £1,000	-	1,827	-	1,827	298	-	-	298
Equipment depreciation	1,297	-	-	1,297	771	-	-	771
<b>Total other expenditure</b>	<b>4,713</b>	<b>5,200</b>	<b>-</b>	<b>9,913</b>	<b>3,820</b>	<b>1,108</b>	<b>-</b>	<b>4,928</b>
<b>TOTAL EXPENDITURE</b>	<b>24,940</b>	<b>63,750</b>	<b>-</b>	<b>88,690</b>	<b>23,517</b>	<b>26,465</b>	<b>-</b>	<b>49,982</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 7** **Extraordinary items**

There are no extraordinary items to report

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1			
Extraordinary item 2		-	-
<b>Total extraordinary items</b>		-	-

**Section C**

**Notes to the accounts**

**Note 8 Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

*No funds are administered as an agent for another entity*

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

**8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.**

Description/name of party	Balance held at period end	
	This year	Last year
	-	-
	-	-
	-	-
	-	-
	-	-
	<b>Total</b>	-

**Section C** **Notes to the accounts**

**Note 9** **Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

*Expenses are not analysed over activity categories*

---

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees****Assurance services other than audit or independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
none	none
none	none
none	none
none	none

**Section C****Notes to the accounts****(cont)****Note 11**                      **Paid employees**

*Please complete this note if the charity has any employees.*

*There are no paid employees*

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

*No ex-gratia payments were made to employees or others during 2021-22 or during 2020-21*

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Section C****Notes to the accounts****(cont)**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

*A defined contribution pension scheme is not operated.*

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to*

*A defined benefit pension scheme is not operated.*

**Section C** **Notes to the accounts** **(cont)**

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**This year:**

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
ALPS 22	-	2,700	Nil	2,700
	-	-		-
	-	-		-
<i>Total</i>	-	<b>2,700</b>	-	<b>2,700</b>

**Last year:**

<i>No Grants were made during the previous financial year.</i>
--

**13.2 Analysis of grants paid (included in cost of charitable activities)**

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>	<b>Support costs £</b>	<b>Total £</b>
Activity or project 1	-	-	Nil	-
Activity or project 2	-	-	Nil	-
Activity or project 3	-	-	Nil	-
<b>Total</b>	-	-	-	-

**13.3 Grants made to institutions**

*No Grants were made to any particular institutions during the year or in the previous year.*

## Section C

## Notes to the accounts

(cont)

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment
	£	£	£	£
At the beginning of the year	-	-	-	11,044
Additions	-	-	-	6,034
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	17,079

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	RB	RB	RB	RB
** Rate					10%
At beginning of the year		-	-	-	4,108
Disposals		-	-	-	-
Depreciation		-	-	-	1,297
Impairment		-	-	-	-
Transfers*		-	-	-	-
At end of the year		-	-	-	5,405

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	6,937
Net book value at the end of the year	-	-	-	11,674

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

**14.5 Revaluation**

No revaluations took place this year or last year.

*If an accounting policy of revaluation is adopted, please provide:*

**This year**

- the effective date of the revaluation*
- the name of independent valuer, if applicable*
- the methods applied and significant assumptions*
- the carrying amount that would have been recognised had the assets been carried under the cost model.*

-

**14.6 Other disclosures**

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*
- (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year
£
Not ap

\* The "transfers" row is for movements between fixed asset categories.



<b>Total</b>	
£	
	11,044
	6,034
	-
	-
	-
	17,079


	4,108
	-
	1,297
	-
	-
	5,405

	6,937
	11,674

--

--

--

**Last year**

-

<b>Last year</b>
<b>£</b>

pplicable

**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

*There are no intangible assets*

**Section C** **Notes to the accounts** **(cont)**

**Note 16** **Heritage assets**  
*Please complete this note if the charity has heritage assets*

There are no Heritage assets

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	78,932	-	-	-	78,932
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	2,987	-	-	-	2,987
Carrying (fair) value at end of year	-	75,945	-	-	-	75,945

\*Please specify additions resulting from acquisitions through business combinations, if any.

There were none

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

## 17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	75,945	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>75,945</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>75,945</b>

Last year:

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	78,932	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>78,932</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>78,932</b>

**17.3 If your charity holds investment properties, please complete the following note:**

	<b>This year</b>	<b>Last year</b>
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	None	None
(ii) Name or independent valuer, if applicable, and relevant qualifications	None	None
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	None	None
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	None	None

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	<b>This year</b>	<b>Last year</b>
	£	£
Cash or cash equivalents	27,607	27,607
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>27,607</b>	<b>27,607</b>

**17.5 Guarantees**

	<b>This year</b>	<b>Last year</b>
Please provide details and amount of any guarantee made to or on behalf of a third party	There are no guarantees	There are no guarantee
Name of the entity or entities benefitting from those guarantees	There are no guarantees	There are no guarantee
Please explain how the guarantee furthers the charity's aims	There are no guarantees	There are no guarantee

**17.6 Concessionary loans**



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## Section C

## Notes to the accounts

(cont)

## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	8,679	-	-	-
<i>Added in period</i>	-	14,611	-	-	-
<i>Expensed in period</i>	-	13,590	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	<b>9,700</b>	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	<b>9,700</b>	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Scouting Organisations in the district  
Accrued Investment income  
Expedition contributions  
Total

This year £	Last year £
14,727	26,855
-	500
776	8,062
15,503	35,417

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

*There are none*

Trade debtors  
Prepayments and accrued income  
Other debtors

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
<b>Total</b>	Nil	Nil

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-		-	-
Bank loans and overdrafts	-		-	-
Accruals	1,000	600	-	-
Payments received on account	65,420	58,496	-	-
Leader expenses due	1,190		-	-
			-	-
Other creditors	2,731	2,260	-	-
<b>Total</b>	<b>70,341</b>	<b>61,356</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.*

<i>There is no deferred income</i>
------------------------------------

**Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	1,500
Amounts charged against the provision in the current period	1,013	-
Unused amounts reversed during the period	487	-
Balance at the end of the reporting period	1,500	1,500

**21.2 Please provide:**

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		<i>A provision was included in the accounts for potential unquantified liabilities incurred by Explorer Scout Units prior to their transfer to the District Scout Council, which remain unquantified at the year end.</i>
- an indication of the uncertainties about the amount or timing of those outflows; and		<i>The liabilities are expected to be clarified and settled during the 2022/23 financial year.</i>
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		<i>The liabilities are expected to be below £1,500, and this sum has been provided for within the Explorer Scout Unit restricted funds.</i>

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year
	<i>There are none</i>	<i>There were none</i>

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year
<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>	<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

<i>There are none</i>	<i>There were none</i>
-----------------------	------------------------

**Section C** **Notes to the accounts** **(cont)**

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>There are none</i>	<i>n/a</i>

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>There were none</i>	<i>n/a</i>

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
<i>There are none</i>	<i>n/a</i>

Last year

Description of item	Estimate of financial effect
<i>There were none</i>	<i>n/a</i>

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
27,605	27,605
-	-
65,114	50,675
-	-
92,719	78,280

**Note 25** **Fair value of assets and liabilities**

	<b>This year</b>	<b>Last year</b>
<p><b>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</b></p>	<p>Credit Risk: Debtors predominatly relate to contributions due from participants on overseas expeditions. Receipts from debtors in the new year demonstrate that these are low risk. Prior years outstanding loans have been fully repaid. Liquidity risk is low as cash balances are maintained to meet expected requirements and stort term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>	<p>Credit Risk: Debtors predominatly relate to contributions due from participants on overseas expeditions. Receipts from debtors in the new year demonstrate that these are low risk. Prior years outstanding loans have been fully repaid. Liquidity risk is low as cash balances are maintained to meet expected requirements and stort term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>
<p><b>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</b></p>	<p><i>There are none</i></p>	<p><i>There were none</i></p>

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 26**                      **Events after the end of the reporting period**  
*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the*

	This year	Last year
Please provide details of the nature of the event	<i>there are none</i>	<i>there were none</i>
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	<i>not applicable</i>	<i>not applicable</i>

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestrictce

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £
Jack Hine - Capital	PE	to support members in international scouting experiences	28,949	0	0	0	-1,095
Jack Hine - Income	EE	to support members in international scouting experiences	8,853	610	0	0	0
Geoff Hill - Activity	R	to support members in adventurous activities	19,376	377	0	0	-709
Geoff Hill - International	R	to support members in international scouting experiences	15,894	344	0	-2,700	-473
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	19,327	377	0	0	-709
International Fund	R	to support members in international scouting experiences	2,991	1,039	0	1,370	0
Expeditions Alps 22	R	Expeditions to Alps in 2022	1,956	14,170	-18,578	2,452	0
Expeditions WSJ	R	World Scout Jamboree	0	24,196	-24,196		0
Cookham Explorer Scout Unit	R	to support members of this Explorer Scout Unit	2,506	4,984	-3,301		0
Dragons Explorer Scout Unit	R	to support members of this Explorer Scout Unit	18,266	9,211	-12,549	-1,122	0
Scorpions Explorer Scout Unit	R	to support members of this Explorer Scout Unit	1,500	2,454	-1,947	0	0
Kaisen Explorer Scout Unit	R	to support members of this Explorer Scout Unit		4,544	-3,179	0	0
Unrestricted	U	to support scouting in Maidenhead	50,507	22,053	-24,940	-	-
		<b>Total Funds</b>	<b>170,125</b>	<b>84,358</b>	<b>-88,690</b>	<b>0</b>	<b>-2,987</b>



*d reconcile to*

***d funds***

<b>Fund balances carried forward £</b>
27,853
9,463
19,043
13,065
18,995
5,400
0
0
4,189
13,806
2,007
1,364
47,620
162,806

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Jack Hine - Capital	PE	to support members in international scouting experiences	26,649	0	0	0	2,300	28,949
Jack Hine - Income	EE	to support members in international scouting experiences	8,049	804	0	0		8,853
Geoff Hill - Activity	R	to support members in adventurous activities	17,491	476	0	0	1,409	19,376
Geoff Hill - International	R	to support members in international scouting experiences	14,347	390	0	0	1,156	15,894
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	17,446	475	0	0	1,406	19,327
International levy	R	to support members in international scouting experiences	2,108	883	0	0	0	2,991
Expeditions Alps 22	R	Expeditions to Alps in 2022	0	20,300	-18,344	0	0	1,956
Expeditions WSJ	R	World Scout Jamboree	0	3,600	-3,600	0	0	0
Cookham Explorer Scout Unit	R	to support members of this Explorer Scout Unit	911	2,292	-696	0	0	2,506
Dragons Explorer Scout Unit	R	to support members of this Explorer Scout Unit	0	23,591	-5,325	0	0	18,266
Scorpions Explorer Scout Unit	R	to support members of this Explorer Scout Unit	0	1,500	0	0	0	1,500
Unrestricted	U	to support scouting in Maidenhead	53,376	20,648	-23,517	0	0	50,507
			-	-	-	-	-	-
			140,377	74,959	-51,482	-	6,271	170,125

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount £
Between unrestricted and restricted funds	There were none	
Between endowment and restricted funds	There were none	
Between endowment and unrestricted funds	There were none	
Between restricted funds and other restricted funds	Transfer from Geoff Hill fund to ALPS 22 fund for Grant contributions to individual scouts to attend an international event	2,700
Between restricted funds and other restricted funds	Transfer of earmarked donation income from Dragons ESU to International Fund	1,122
Between restricted funds and other restricted funds	Transfer of net surplus of District funds for ALPS 22 to International Fund.	248

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	<i>Not applicable</i>	
Between endowment and restricted funds	<i>Not applicable</i>	
Between endowment and unrestricted funds	<i>Not applicable</i>	
	<i>Not applicable</i>	

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
	<i>Not applicable</i>	

## Last year

Planned use	Purpose of the designation	Amount
	<i>Not applicable</i>	

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits****This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£	£	£
		-	-	-	-
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	TOTAL
		£	£	£	£
		-	-	-	-
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel & refreshments	-	55
Printing, Post, Stationery, Equipment & Uniform	-	280
Equipment, Uniform, Regalia		29
ICT	-	383

Due to activity levels increasing post covid, the consolidation of ESU's into District accounts, and with more trustees purchasing services and materials required for mainstream scouting activities and requesting reimbursement by the expenses mechanism, there has been a significant increase in payments in 2022/23 over those incurred in 2021/22. An informative breakdown of these payments is not easily available for 2022/23 and figures given for the year are estimates. A more accurate informative and detailed analysis of types of expenses is planned to be available for the 2023/24 financial year.		
	3,000	
	3,000	748

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

20	5
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**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE
------

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Amounts written off during reporting period
			£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Not applicable
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For any related party, please provide details of any guarantees given or received.

Not applicable
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**Last year**

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Amounts written off during reporting period
			£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

Not applicable

*For any related party, please provide details of any guarantees given or received.*

Not applicable

**Section C****Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A Independent Examiner's Report

Report to the trustees/ members of

Maidenhead & District Scout Council

On accounts for the year ended

31<sup>st</sup> March 2023

Charity no

1144774

Set out on pages

1 - 34

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 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: [Signature]

Date: 22-08-23

Name: D. BYARD

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

AAT (Retired)

Address:

19 HENRIETTA ROAD, THAME, OXON OX9 3TJ

**MAIDENHEAD & DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 1144774

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# Accounts

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# CHARITY COMMISSION FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01 April 2021 to 31<sup>st</sup> March 2022

Charity name: Maidenhead & District Scout Council

Charity registration number: 1144774

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote the development of young people in achieving their full physical, intellectual, social and spiritual potential both as individuals and as responsible citizens and members of their local, national and international communities.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>Despite the difficulties of the past couple of years, scouting numbers and levels of activity have increased in Maidenhead District in the past year. Sections that continued to lead an active programme during lockdowns have managed to not just retain but increase good levels of young people. The Census in January 2022 has shown a total of 1369 members which is an increase of 14% on 2021 and very similar to pre pandemic levels in 2017 (2022 figures are a 3% increase over 2017) Activities run within the District (and some funded by the District Scout Council) are clearly continuing to encourage young people to join the organisation.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the achievement of citizenship or community development headings.</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The first international camp (ALPS 22) since the pandemic was run over the summer of 2022 but the financial support was committed within the 2021-2022 financial report. More than 20 Explorers and leaders from within our District attended this trip. In total 210 people from Berkshire attended and experienced a wide variety of activities. Small donations were made towards promotional support to advertise for new leaders to some groups which needed help and this support will be ongoing. Over the coming year or two a number of international expeditions are planned (World Jamboree in South Korea and project Africa in Uganda) and there has already been a significant interest demonstrated by our young people.</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The Charity is in a strong financial position, able to meet all its foreseeable financial commitments and has the resources to support initiatives it considers appropriate.</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity maintains its reserves at a level considered sufficient to meet District operational costs and any emergency funding for Groups within the District who run into difficulty.</b>
Amount of reserves held	Para 1.22	<b>£50,507 unrestricted reserves at 31/3/22</b>
Reasons for holding zero reserves	Para 1.22	<b>Not applicable</b>
Details of fund materially in deficit	Para 1.24	<b>There are none</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>There are none</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	<b>The District's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.</b>
How is the charity constituted?	Para 1.25	<b>The District is a trust established under its rules which are common to all Scouts.</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>The trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.</b>

## Reference and Administrative details

Charity name	Maidenhead & District Council
Registered charity number	1144774
Charity's principal address	c/o 16 College Avenue Maidenhead Berkshire SL6 6AX

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Karen Hope	Chair		District Scout Council
2	Alan Abrahamson	Treasurer		District Scout Council
3	Terry Jones	Secretary		District Scout Council
4	Rob Harris	District Commissioner		District Scout Council
5	Paul Hutchinson			District Scout Council
6	Gill Hill			District Scout Council
7	Bill Carter			District Scout Council
8	Ian Anderson			District Scout Council
9	Loz Marchant	ADC Cubs		District Scout Council
10	Simon Wheeler	ADC Scouts		District Scout Council
11	Erica Hunter	Local Training Manager		District Scout Council
12	Jane Taylor			District Scout Council
13	David Barnes	AAC		District Scout Council
14	Adam Humphries	DYC		District Scout Council
15	Ray Tucker			District Scout Council

Corporate trustees – names of the directors at the date the report was approved

There are no Corporate Trustees		
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Name of trustees holding title to property belonging to the charity

There are no trustees holding title to property belonging to the charity		
--	--	--

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	There are none
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>Alan G Abrahamson</i>	<i>Karen M Hope</i>
<b>Full name(s)</b>	Alan Graham Abrahamson	Karen Mary Hope
<b>Position (eg Secretary, Chair, etc)</b>	Treasurer	Chair-person
<b>Date</b>	14 <sup>th</sup> September 2022	



## Section A Statement of financial activities

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations, subscriptions and legacies

Charitable activities

Trading activities

Investments

Separate material item of income

Other (ALPS & WSJ)

##### **Total**

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Trading activities

Other

##### **Total**

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	3,669	4,975	0	8,644	4,233
S02	0	26,111	0	26,111	0
S03	16,948	470	0	17,418	2,321
S04	31	2,145	0	2,176	2,272
S05	0	8,974	0	8,974	748
S06		0	0	0	0
S07	20,648	42,675	0	63,324	9,574
S08	0	0	0	0	0
S09	4,116	25,357	0	29,472	1,947
S10	15,581	0	0	15,581	1,959
S11	3,820	1,108	0	4,928	2,914
S12	23,517	26,465	0	49,982	6,820
S13	-2,868	16,210	0	13,342	2,754
S14	0	3,971	2,300	6,271	12,444
S15	-2,868	20,181	2,300	19,613	15,198
S16	0	10,136	0	10,136	790
S17	0	0	0	0	0
S18	0	0	0	0	0
S19	0	0	0	0	0
S20	-2,868	30,317	2,300	29,748	15,988
S21	53,376	60,352	26,649	140,377	124,389
S22	50,507	90,669	28,949	170,125	140,377

# Section B

# Balance sheet

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		6,937	-	-	6,937	6,553
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	49,983	28,949	78,932	72,661
<b>Total fixed assets</b>	B05		6,937	49,983	28,949	85,869	79,214
<b>Current assets</b>							
Stocks (Note 18)	B06		8,679	-	-	8,679	8,214
Debtors (Note 19)	B07		26,855	8,562	-	35,417	11,353
Investments (Note 17.4)	B08		27,607	-	-	27,607	27,607
Cash at bank and in hand (Note 24)	B09		41,435	36,845	-	78,280	61,902
<b>Total current assets</b>	B10		104,577	45,407	-	149,984	109,076
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11		61,006	4,721	-	65,727	47,913
<b>Net current assets/(liabilities)</b>	B12		43,571	40,686	-	84,257	61,163
<b>Total assets less current liabilities</b>	B13		50,507	90,669	28,949	170,125	140,377
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14		-	-	-	-	-
<b>Provisions for liabilities</b>	B15		-	-	-	-	-
<b>Total net assets or liabilities</b>	B16		50,507	90,669	28,949	170,125	140,377
<b>Funds of the Charity</b>							
Endowment funds (Note 27)	B17		-		28,949	28,949	26,649
Restricted income funds (Note 27)	B18			90,669		90,669	60,352
Unrestricted funds	B19		50,507			50,507	53,376
Revaluation reserve	B20					-	
<b>Total funds</b>	B21		50,507	90,669	28,949	170,125	140,377

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
<i>Alan G Abrahamson</i>	Alan G Abrahamson	14/09/2022
<i>Karen M Hope</i>	Karen M Hope	14/09/2022

**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**Note 2 Accounting policies****2.2 INCOME**

This standard list of accounting policies has been applied by the charity except for those shown as "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

There are none

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes
<b>Government grants</b>	The charity has received government grants in the reporting period	No
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes
<b>2.3 EXPENDITURE AND LIABILITIES</b>		Yes
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes

<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	No
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100	Yes
	They are valued at the lower of cost and valuation.	Yes
	The depreciation rates and methods used are disclosed in note 9.2.	Yes
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	No
	They are valued at cost.	n/a
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	No
	They are valued at cost.	n/a
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	n/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	n/a
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes
<b>Current asset investments</b>	The charity has investments which it holds for resale or cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes
	They are valued at fair value except where they qualify as basic financial instruments.	n/a

## Note 3

## Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations Subscriptions and gifts	3,491	3,240	-	6,731	4,233
	Gift Aid	-	236	-	236	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	177	1,500	-	1,677	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
<b>Total</b>		<b>3,669</b>	<b>4,975</b>	<b>-</b>	<b>8,644</b>	<b>4,233</b>
Charitable activities:	Contributions towards activity cost	-	2,211	-	2,211	-
	Alps 22	-	20,300	-	20,300	-
	World Scout Jamboree	-	3,600	-	3,600	-
	<b>Total</b>	<b>-</b>	<b>26,111</b>	<b>-</b>	<b>26,111</b>	<b>-</b>
Trading activities:	Scout Shop Income	16,948	-	-	16,948	2,321
	ESU Trading income	-	470	-	470	-
	<b>Total</b>	<b>16,948</b>	<b>470</b>	<b>-</b>	<b>17,418</b>	<b>2,321</b>
Income from investments:	Interest income	31	2,145	-	2,176	2,272
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
<b>Total</b>	<b>31</b>	<b>2,145</b>	<b>-</b>	<b>2,176</b>	<b>2,272</b>	
Separate material item of income:	Donation from corporate sponsor to ESU	-	8,974	-	8,974	-
		-	-	-	-	748
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>8,974</b>	<b>-</b>	<b>8,974</b>	<b>748.00</b>
Other:		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>20,648</b>	<b>42,675</b>	<b>-</b>	<b>63,324</b>	<b>9,574</b>	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	£1,036 subscriptions allocated to International Fund
	£748 contribution to Explorer Scout Unit from Scout Group
	£270 retained membership subscriptions for Explorer Scout Unit.
	£2,137 income from investments for Jack Hine & Geoff Hill Funds
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	Not applicable
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.	Not applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Not applicable



**Note 4**

**Analysis of receipts of government grants**

*No government grants were received in 2021-22 or in 2020-21*

**Note 5 Donated goods, facilities and services**

*There were no goods, facilities or services donated during 2021-22 or 2020-21*

## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£	£	£	£	£	£	£	£
<b>Expenditure on raising funds:</b>								
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Scouting Activities	2,696	3,413	-	6,109	1,427	158	-	1,585
Alps 22 payments	-	18,344	-	18,344	-	-	-	-
WSJ payments	-	3,600	-	3,600	-	-	-	-
Distribution of shop surplus	1,420	-	-	1,420	362	-	-	362
<b>Total expenditure on charitable activities</b>	<b>4,116</b>	<b>25,357</b>	<b>-</b>	<b>29,472</b>	<b>1,789</b>	<b>158</b>	<b>-</b>	<b>1,947</b>
<b>Expenditure on trading activities</b>								
Shop purchases & expenses	15,581	-	-	15,581	1,959	-	-	1,959
other	-	-	-	-	-	-	-	-
<b>Total expenditure on trading activities</b>	<b>15,581</b>	<b>-</b>	<b>-</b>	<b>15,581</b>	<b>1,959</b>	<b>-</b>	<b>-</b>	<b>1,959</b>
<b>Other</b>								
Administration	2,752	1,108	-	3,860	2,141	45	-	2,186
Equipment	298	-	-	298	-	-	-	-
Equipment depreciation	771	-	-	771	728	-	-	728
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>3,820</b>	<b>1,108</b>	<b>-</b>	<b>4,928</b>	<b>2,869</b>	<b>45</b>	<b>-</b>	<b>2,914</b>
<b>TOTAL EXPENDITURE</b>	<b>23,517</b>	<b>26,465</b>	<b>-</b>	<b>49,982</b>	<b>6,617</b>	<b>203</b>	<b>-</b>	<b>6,820</b>

**Section C****Notes to the accounts****(cont)****Note 7            Extraordinary items**

<i>Please explain the nature of each extraordinary item occurring in the period.</i>	
--	--

Description	This year £	Last year £
<i>The Dragons Explorer Scout Unit transferred from Furze Platt Scout Group to the Maidenhead District Scout Council (MDSC) with effect from 1st April 2021. This is a restricted fund within MDSC. Accumulated reserves of £11,636 were transferred to MDSC from Furze Platt Scout Group to reflect this transfer. An creditor provision of £1,500 has been made from this sum to meet anticipated commitments from the period prior to April 2021. <span style="float: right;"><i>In the previous year Cookham Explorer Scout Unit transferred to MDSC with a transfer of a £790 reserve.</i></span></i>	11,636	790

**Section C** **Notes to the accounts**

**Note 8** **Funds received as agent**

**8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.**

*No funds are administered as an agent for another entity*

**Section C**

**Notes to the accounts**

**Note 9**

**Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

*Expenses are not analysed over activity categories*

---

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

<b>This year £</b>	<b>Last year £</b>
none	none
none	none
none	none
none	none

**Section C****Notes to the accounts****(cont)****Note 11****Paid employees**

*There are no paid employees*

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

***Please complete if an ex-gratia payment is made.***

*No ex-gratia payments were made to employees or others during 2021-22 or during 2020-21*

#### **11.4 Redundancy payments**

*No redundancy or termination payments were made during 2021-22 or during 2020-21*

**Section C****Notes to the accounts****(cont)**

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

*A defined contribution pension scheme is not operated.*

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

*A defined benefit pension scheme is not operated.*

**Section C**

**Notes to the accounts**

**(cont)**

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

No Grants were made in the 2021-22 or 2020-21 financial years either to individuals or to institutions

**Section C** **Notes to the accounts** **(cont)**

**Note 14** **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,890	9,890
Additions	-	-	-	1,155	1,155
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	11,044	11,044

**14.2 Depreciation and impairments**

**\*\*Basis:** Straight Line (SL) or Reducing Balance (RB)  
**\*\* Rate**

				RB	RB
				10%	10%
At beginning of the year	-	-	-	3,337	3,337
Disposals	-	-	-	-	-
Depreciation	-	-	-	771	771
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	4,108	4,108

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	6,553	6,553
Net book value at the end of the year	-	-	-	6,937	6,937

**14.4 Impairment**

**This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

Not applicable

**Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

Not applicable

**14.5 Revaluation**

No revaluations took place this year or last year.

**14.6 Other disclosures**

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.
- (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
None	None
None	None
None	None

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

*There are no intangible assets*

**15.1 Cost or valuation**

	<b>Research &amp; development</b>	<b>Patents and trademarks</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**Note 16 Heritage assets**

*Please complete this note if the charity has heritage assets*

*There are no Heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
<b>(i) Explain the nature and scale of heritage assets held.</b>	<i>There are none</i>	<i>There were none</i>
<b>(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.</b>		

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	72,661	-	-	-	72,661
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	6,271	-	-	-	6,271
Carrying (fair) value at end of year	-	78,932	-	-	-	78,932

\*Please specify additions resulting from acquisitions through business combinations, if any.

There were none

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

This year:

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	78,932	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>78,932</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>78,932</b>

Last year:

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	72,661	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>72,661</b>	<b>-</b>
<b>Grand total (Fair value at year end+Cost less impairment)</b>		<b>72,661</b>

**17.3 If your charity holds investment properties, please complete the following note:**

	<b>This year</b>	<b>Last year</b>
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity	None	None
(ii) Name or independent valuer, if applicable, and relevant qualifications	None	None
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds	None	None
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements	None	None

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Cash or cash equivalents	27,607	27,607
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	<b>27,607</b>	<b>27,607</b>

**17.5 Guarantees**

	<b>This year</b>	<b>Last year</b>
Please provide details and amount of any guarantee made to or on behalf of a third party	There are no guarantees	There are no guarantees
Name of the entity or entities benefitting from those guarantees	There are no guarantees	There are no guarantees
Please explain how the guarantee furthers the charity's aims	There are no guarantees	There are no guarantees

**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	<b>This year £</b>	<b>Last year £</b>
<i>There are no concessionary loans</i>	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

<i>Description</i>	<b>This year £</b>	<b>Last year £</b>
<i>There are no concessionary loans</i>	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

<b>This year</b>	<b>Last year</b>
<i>not applicable</i>	<i>not applicable</i>

Value of any concessionary loans which have been committed but not taken up at the reporting date

<i>not applicable</i>	<i>not applicable</i>
-----------------------	-----------------------

Amounts payable within 1 year

--	--

Amounts payable after more than 1 year

--	--

Amounts receivable within 1 year

--	--

Amounts receivable after more than 1 year

--	--

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

<b>This year</b>	<b>Last year</b>
<i>Trust capital funds are invested in the CCLA COIF Charity Investment Fund to ensure the optimum return at low risk.</i>	<i>Trust capital funds are invested in the CCLA COIF Charity Investment Fund to ensure the optimum return at low risk.</i>

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

<i>Trust capital funds are invested in the CCLA COIF Charity Investment Fund and are stated at the bid market value at the 31 March 2021</i>	<i>Trust capital funds are invested in the CCLA COIF Charity Investment Fund and are stated at the bid market value at the 31 March 2021</i>
--	--

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

<i>not applicable</i>	<i>not applicable</i>
-----------------------	-----------------------

## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	0	8,214	0	0	0
<i>Added in period</i>	0	14,978	0	0	0
<i>Expensed in period</i>	0	-14,512	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	<b>0</b>	<b>8,679</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other trading activities:</b>					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total this year</b>	0	8,679	0	0	0
<b>Total previous year</b>	0	0	0	0	0

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£
None	None

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Scouting Organisations in the district  
Accrued Investment income  
Expedition contributions

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
8,062	6,243
500	520
26,855	
<b>35,417</b>	<b>6,763</b>

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Scout Group Loan  
Prepayments and accrued income  
Other debtors

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	5,500
-	-
-	-
-	-
<b>Total -</b>	<b>5,500</b>

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Accruals	600	400	-	-
Payments received on account	58,496	46,570	-	-
Deferred income	-	-	-	-
Repayments due to cancelled events	490	490	-	-
Other creditors	1,420	453	-	-
<b>Total</b>	<b>61,006</b>	<b>47,913</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

This year	Last year
<i>There is none</i>	<i>There was none</i>

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
<b>-</b>	<b>-</b>

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	<b>This year £</b>	<b>Last year £</b>
Balance at the start of the reporting period	nil	nil
Amounts added in current period	1,500	nil
Amounts charged against the provision in the current period	nil	nil
Unused amounts reversed during the period	nil	nil
Balance at the end of the reporting period	1,500	nil

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	<b>This year</b>	<b>Last year</b>
	<i>A provision is included in the accounts for potential unquantified liabilities incurred by Explorer Scout Units prior to their transfer to the District Scout Council this year, which remain unquantified at the year end.</i>	<i>There were none</i>
	<i>The liabilities are expected to be clarified and settled during the 2022/23 financial year.</i>	<i>There were none</i>
	<i>The liabilities are expected to be below £1,500, and this sum has been provided for within the Explorer Scout Unit restricted funds.</i>	<i>There were none</i>

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	<b>This year</b>	<b>Last year</b>
	<i>There are none</i>	<i>There were none</i>

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

	<b>This year</b>	<b>Last year</b>
	<i>There are none</i>	<i>There were none</i>

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year
<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>	<i>There are no creditors or debtors of significance that may impact on the performance of the charity</i>

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

<i>There are none</i>	<i>There are none</i>
-----------------------	-----------------------

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>None</i>	<i>None</i>

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
<i>None</i>	<i>None</i>

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
<i>None</i>	<i>None</i>

Last year

Description of item	Estimate of financial effect
<i>None</i>	<i>None</i>

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

	This year	Last year
	<i>None</i>	<i>None</i>
	<i>None</i>	<i>None</i>

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
78,280	60,991
-	-
78,280	60,991

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p><b>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</b></p>	<p>Credit Risk: Debtors predominately relate to contributions due from participants on overseas expeditions. Receipts from debtors in the new year demonstrate that these are low risk. Prior years outstanding loans have been fully repaid. Liquidity risk is low as cash balances are maintained to meet expected requirements and short term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>	<p>Credit Risk: Outstanding loan of £5,500 to group. This represents less than 10% of the Council's net unrestricted assets and therefore is not significant. Liquidity risk: this is low as cash balances are maintained to meet expected requirements and short term investments can be called upon if required. Market Risk: this is managed by only investing in the COIF Charities Investment Fund.</p>
<p><b>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</b></p>	<p>There are none</p>	<p>There are none</p>

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**Section C****Notes to the accounts****(cont)****Note 26 Events after the end of the reporting period**

*Please complete this note for events (not requiring adjustment to the accounts) that have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the*

	<b>This year</b>	<b>Last year</b>
<b>Please provide details of the nature of the event</b>	there are none	there are none
<b>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</b>	not applicable	not applicable

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Spend £	Transfers £	Gains and losses £	Fund balances carried forward £
Jack Hine - Capital	PE	to support members in international scouting experiences	26,649	0	0	0	2,300	28,949
Jack Hine - Income	EE	to support members in international scouting experiences	8,049	804	0	0		8,853
Geoff Hill - Activity	R	to support members in adventurous activities	17,491	476	0	0	1,409	19,376
Geoff Hill - International	R	to support members in international scouting experiences	14,347	390	0	0	1,156	15,894
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	17,446	475	0	0	1,406	19,327
International levy	R	to support members in international scouting experiences	2,108	883	0	0	0	2,991
Expeditions Alps 22	R	Expeditions to Alps in 2022	0	20,300	-18,344	0	0	1,956
Expeditions WSJ	R	World Scout Jamboree	0	3,600	-3,600	0	0	0
Cookham Explorer Scout Unit	R	to support members of this Explorer Scout Unit	911	2,292	-696	0	0	2,506
Dragons Explorer Scout Unit	R	to support members of this Explorer Scout Unit	0	23,591	-5,325	0	0	18,266
Scorpions Explorer Scout Unit	R	to support members of this Explorer Scout Unit	0	1,500	0	0	0	1,500
Unrestricted	U	to support scouting in Maidenhead	53,376	20,648	-23,517	0	0	50,507
Other funds			0					0
<b>Total Funds</b>			<b>140,377</b>	<b>74,959</b>	<b>-51,482</b>	<b>0</b>	<b>6,271</b>	<b>170,125</b>

**Note 27 Charity funds (cont)****27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Spend £	Transfers £	Gains and losses £	Fund balances carried forward £
Jack Hine - Capital	PE	to support members in international scouting experiences	22,085	0	0	0	4,564	26,649
Jack Hine - Income	EE	to support members in international scouting experiences	7,266	783	0	0		8,049
Geoff Hill - Activity	R	to support members in adventurous activities	14,217	480	0	0	2,794	17,491
Geoff Hill - International	R	to support members in international scouting experiences	11,661	394	0	0	2,292	14,347
Geoff Hill - Development	R	for development projects to extend scouting in Maidenhead	14,217	480	-45	0	2,794	17,446
International levy	R	to support members in international scouting experiences	1,072	1,036	0	0	0	2,108
Expeditions	R	Specific Expeditions	0	0	0	0	0	0
			0	0	0	0	0	0
Cookham Explorer Unit	R	to support this Explorer Unit		1,070	-159	0	0	911
Dragons Explorer Unit	R	to support this Explorer Unit	0	0	0	0	0	0
			0	0	0	0	0	0
			0	0	0	0	0	0
Unrestricted	U	support scouting in Maidenhead	53,871	6,122	-6,617	0	0	53,376
Other funds			0	0	0	0	0	0
<b>Total Funds</b>			<b>124,390</b>	<b>10,365</b>	<b>-6,821</b>	<b>0</b>	<b>12,444</b>	<b>140,377</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds (cont)**

**27.3 Transfers between funds**

**This year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount £</b>
Between unrestricted and restricted funds	There were none	
Between endowment and restricted funds	There were none	
Between endowment and unrestricted funds	There were none	

**Last year**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds	There were none	0
Between endowment and restricted funds	There were none	
Between endowment and unrestricted funds	There were none	

**27.4 Designated funds**

**This year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
	There are no designated funds	

**Last year**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>
	There are no designated funds	

**Section C** **Notes to the accounts** **(cont)**

**Note 28** **Transactions with trustees and related parties**  
 If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**  
 This Year - 2021/22: None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.  
 Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last Year - 2020/21 None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office) & ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.  
 Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**  
 If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	55	-
Subsistence & Refreshments	-	42
Postage	128	
Printing, Post, Stationery, Equipment & Uniform	152	533
Equipment, Uniform, Regalia	29	
ICT	383	192
<b>TOTAL</b>	<b>748</b>	<b>767</b>

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity 5 6

**28.3 Transaction(s) with related parties**  
 Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This Year - 2021/22 There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last Year - 2020/21 There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Section C****Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



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 **Maidenhead & District Scout Council**

On accounts for the year ended **31 March 2022** Charity no **1144774**

Set out on pages **1 - 39**

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 31/03/2022

As the charity trustees, you are responsible for the preparation of the accounts in accordance with 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 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:  Date: **16/08/22**

Name: **D. Beard**

Relevant professional qualification(s) **MART**

Address: **19 HENRIETTA ROAD**

**19 HENRIETTA ROAD**

**OXON OX9 3JD**