

Independent Examiner's Report to the Trustees of the

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Report on the accounts of the District for the year ending 31st December 2021, which are set out on pages A1 – A5.

Respective responsibilities of trustees and examiner.

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 43(2) of the Charities Act does not apply. It is my responsibility to state, on the basis of procedures specified in the General Direction given by the Charity Commissioners under section 47(7)(b) of the Act, whether particular matters have come to my attention.

Basis of the Examiner's Report

My examination was carried out in accordance with the General Direction given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual item or disclosure in the accounts; and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, one matter which came to my attention in the 2019 end of year accounts will continue to be investigated during this coming year. I am satisfied that reported balances are correct. However, the compilation of the front page needs further investigation due to not being able to reconcile the front page with the rest of the report.

Other than the above, no other matters have come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - a. to keep accounting records in accordance with Section 41 of the Act and
 - b. to prepare accounts which accord with the accounting records and
 - c. to comply with the accounting requirements of the Act have now been met, or
2. to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.



NAME: Ian Robert Menzies Scott
Address: 5 Magnus Drive, Hatch Warren, Basingstoke, Hampshire, RG22 4TX
Date: 22nd September 2022

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Receipts & Payments Account summary for the year ended 31 December 2021

	This Year General Funds	This Year Restricted Funds	This Year Endowment Funds	This Year Total	Previous Year
	£	£	£	£	£
Total receipts for the year (page A2)	9,028	-	-	9,028	16,793
Total payments for the year (page A3)	<u>(16,109)</u>	<u>(2,866)</u>	<u>-</u>	<u>(18,975)</u>	<u>10,728</u>
Net receipts (payments) for the year	(7,081)	(2,866)	-	(9,947)	6,064
Transfers between funds	<u>2,866</u>	<u>(2,866)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	(4,215)	-	-	(9,947)	6,064
Cash, bank and similar funds brought forward	48,654	2,866	-	51,520	45,456
Cash, bank and similar funds carried forward	44,439	-	-	44,439	51,520

The above account and accompanying statement(s) of assets and liabilities were approved by the Trustees

on and signed on their behalf by

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BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Receipts for the year ended 31 December 2021

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
MEMBERSHIP SUBSCRIPTIONS	24,682	-	24,682	36,058
less: Paid to Headquarters, County & Rebates	21,129	-	21,129	30,997
	3,553	-	3,553	5,062
INVESTMENT INCOME RECEIVED				
Bank Interest (BPA & Marked Funds Accounts)	2	-	2	18
The Scout Assoc'n Short Term Investment Service	20	-	20	68
Banco Santander Dividends (Abbey)	7	-	7	1
Lloyds Banking Group (HBOS Dividends)	2	-	2	-
	31	-	31	86
DONATIONS / GRANTS	-	-	-	1,142
Share of Scouting Supplies Surplus	752	-	752	2,000
Manydown (Adventurous Activities)	-	-	-	-
	752	-	752	3,142
ACTIVITIES				
Beavers	1,873	-	1,873	5,645
Cubs	-	-	-	-
Scouts	1,586	-	1,586	-
Explorers	-	-	-	-
Young Leader	-	-	-	-
Network	-	-	-	-
International Experiences	-	-	-	-
Leader Training	-	-	-	-
3 District Events (budget heading closed)	-	-	-	-
District (St Georges Day)	-	-	-	-
	3,459	-	3,459	5,645
FUND RAISING (gross)	591	-	591	-
OTHER INCOME	-	-	-	-
Badge Account	-	-	-	-
	-	-	-	-
SUNDRY RECEIPTS				
Outstanding Activity money	-	-	-	30
Other Sundry Receipts	216	-	216	-
Refund for Courses & HCSC Courses	425	-	425	-
Payment in wrong bank account	-	-	-	50
MPLC Licence (not charged groups this year)	-	-	-	97
	641	-	641	177
Spreadsheet automatic rounding up/down	-	-	-	-
TOTAL RECEIPTS FOR THE YEAR	9,028	-	9,028	14,112

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Payments for the year ended 31 December 2021

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
PREMISES			-	
Room Hire/Storage	-	-	-	90
Insurance (Equipment & Personal Accident)	451	-	451	427
	451	-	451	517
DONATIONS / GRANTS				100
International Experiences	-	-	-	-
Adventurous Activities	-	-	-	-
Helen Wilson (Revenue Fund)	-	-	-	-
	-	-	-	100
ACTIVITIES				
Beavers	2,363	-	2,363	5,645
Cubs	483	-	483	-
Scouts	2,514	-	2,514	210
Explorers	-	-	-	-
Young Leader	7	-	7	-
Network	-	-	-	-
Adult Training & Materials	2,974	-	2,974	80
Publicity and Development	1,191	-	1,191	67
District - St George's Day and Remembrance Day	48	-	48	50
4 District Events (closed budget heading)	-	2,866	2,866	-
Adventurous Activities	-	-	-	60
	9,581	2,866	12,446	6,112
FUNDRAISING EXPENSES	300	-	300	-
ADMIN/ESTABLISHMENT EXPENSES	422	-	422	376
Annual General Meeting	-	-	-	-
	422	-	422	376
TRUSTEES EXPENSES	-	-	-	-
OTHER EXPENSES				
Newsletter	-	-	-	32
Digital Comms (Website fees)	204	-	204	369
	204	-	204	132
PURCHASE OF CAPITAL EQUIPMENT	-	-	-	-
SUNDRY PAYMENTS				
Other Sundry Payments	1,981	-	-	808
Investigation Expenses	329	-	329	-
OSM	1,461	-	-	864
Outside Catering	155	-	155	-
Re-imburement of payments into wrong account	-	-	-	46
Uniform	829	-	829	-
3rd B/S Closure	199	-	199	-
Sea Scouts Closure	45	-	45	-
MPLC Licence	154	-	154	132
	5,152	-	5,152	1,850
				-
Spreadsheet automatically rounding up/down				
TOTAL PAYMENTS FOR THE YEAR	16,109	2,866	18,975	31,731

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Statement of Assets & Liabilities at 31 December 2021

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
MONETARY ASSETS Cash, bank and similar funds				
Bank Current Account	5,277	-	5,277	7,346
Business Premium Account	9,889	-	9,889	11,888
Helen Wilson, International Experience & Adventurous Activities	7,925	-	7,925	7,924
3D Funds	-	-	-	2,867
The Scout Association Short Term Investment Service	10,000	-	10,000	10,000
Cash in hand	-	-	-	-
	33,091	-	33,091	40,026
OTHER MONETARY ASSETS				
Badge Account (See Note 1)	3,012	-	3,012	1,757
Dragon Explorer Unit (See Note 2)	2,972	-	2,972	1,904
Phoenix Explorer Unit (See Note 3)	4,359	-	4,359	5,277
	10,342	-	10,342	8,938
Debts due to District				
Census Payments Outstanding	-	-	-	1,992
YL Subs (Outstanding)	140	-	140	210
Activity Income	73	-	73	-
	212	-	212	2,202
INVESTMENT ASSETS				
105 Banco Santander Shares (Abbey)	265	-	265	250
114 Lloyds Banking Group	54	-	54	42
	320	-	320	292
NON-MONETARY ASSETS Assets for Charity's own use				
Scouting Supplies (50% owned) (See Note 4)	10,845	-	10,845	10,964
LIABILITIES Those due within one year				
Cheques still to be cleared	-	-	-	540
Income still to be cleared	-	-	-	-

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ending 31st December 2021

NOTE 1

<u>Badge Account (Draft)</u>	2021	2020
Balance Brought Forward	1,500	1,121
Receipts	3,151	1,365
Receipts relating to 2020	60	0
Unpaid accounts from Groups	(270)	(51)
Purchases Cheques & Cash	(1430)	(935)
Transfer to District Accounts	0	0
Balance Carried Forward	3,012	1,500
Assets		
Badges held in stock	??	2,203
Badge Orders still held		0

NOTE 2

<u>Dragon Explorer Scouts Accounts</u>		
Balance Brought Forward	1990	1904
Receipts	578	584
Expenditure	-843	-498
Balance Carried Forward	1,725	1990
Savings Account Brought Forward	1333	1332
Interest on Savings Account	0.09	2
Cash held brought forward	0	2
Known Debts - Hall Rental	0	300
Known Income - Outstanding Subs (not chasing due to Covid 19)	64	376

NOTE 3

<u>Phoenix Explorer Scouts Account</u>		
Balance Brought Forward	5277	4699
Receipts	513	578
Expenditure	-1,432	0
Balance Carried Forward	4359	5277

NOTE 4

Scouting Supplies - 50% owned, Year Ending 31st December

Cost at 31st December 2020	8,864	10522
Share of net profit (pre rebate)	1,981	442
Less East District Rebate	0	2000
Less donation to Silchester District	0	100
Cost at 31 December 2021	10,845	8864

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

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Summary of Restricted and Designated Funds - FY 2021

	Opening Balance	Receipts	Payments	Closing Balance
Helen Wilson Memorial Fund (Treasury Stock) Repaid	183.01	0.00	0.00	183.01
Helen Wilson Memorial Fund (Revenue Account)	2.58	0.00	0.00	2.58
3-District Events (was formerly 4D - now closed)	2,865.00	0.00	2,865.00	0.00
International Visits Fund	1,235.45	0.00	0.00	1,235.45
Adventurous Activities	6,850.00	0.00	0.00	6,850.00
BEAST	0.00	500.00	0.00	500.00