

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 2022, 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.

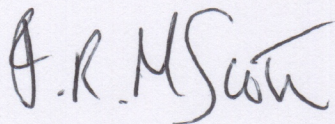
Basis of the Examiner's Report

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

No 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: 10th May 2023

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Receipts & Payments Account summary for the year ended 31 December 2022

	This Year General Funds	This Year Restricted Funds	This Year Total	Previous Year
	£	£	£	£
Total receipts for the year (page A2)	100,469	-	100,469	9,028
Total payments for the year (page A3)	(52,857)	-	(52,857)	(18,975)
Net receipts (payments) for the year	47,612	-	47,612	(9,947)
Transfers between funds	-	-	-	-
	-	-	-	(9,947)
Cash, bank and similar funds brought forward	33,091	-	33,091	
Cash, bank and similar funds carried forward	14,521	-	14,521	33,091

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 2022

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
MEMBERSHIP SUBSCRIPTIONS				
less: Paid to Headquarters, County & Rebates	40,595	-	40,595	24,682
	32,351	-	32,351	21,129
	8,244	-	8,244	3,553
INVESTMENT INCOME RECEIVED				
Bank Interest	16	-	16	2
The Scout Assoc'n Short Term Investment Service	19	-	19	20
Banco Santander Dividends (Abbey)	10	-	10	7
Lloyds Banking Group (HBOS Dividends)	4	-	4	2
	48	-	48	31
DONATIONS / GRANTS				
Share of Scouting Supplies Surplus	2,202	-	2,202	2
Badge Account	2,000	-	2,000	750
International Experience	-	-	-	-
Manydown (Adventurous Activities)	-	-	-	-
	1,500	-	1,500	1,500
	5,702	-	5,702	2,252
PROGRAMME				
Squirrels	-	-	-	-
Beavers	-	-	-	-
Cubs	6,287	-	6,287	1,873
Scouts	-	-	-	-
Explorers	193	-	193	1,586
Young Leader	-	-	-	-
Top Awards / DofE	-	-	-	-
District Skills Day	3,519	-	3,519	-
Summer Camp 2022 - Explorers/Scouts/Cubs	15,323	-	15,323	-
Chessington - Cubs/Scouts	5,060	-	5,060	-
Summer Camp 2023 - All Sections	-	-	-	-
International and Participant Support	1,500	-	1,500	-
BEAST - includes Trg, equipment, running costs & Nights Away Team	1,070	-	1,070	-
	32,951	-	32,951	3,459
EVENTS				
First Aid Courses	455	-	455	-
Youth and Adult Awards, and Adult Engagement	100	-	100	-
District - St Georges Day / Remembrance Day	-	-	-	-
	555	-	555	-
FUND RAISING (gross)	-	-	-	591
OTHER INCOME				
Badge Account	-	-	-	-
Income Tax recovered - Gift Aid on subscriptions and donations	-	-	-	-
	-	-	-	-
SUNDRY RECEIPTS				
Yeti Explorers	2,118	-	2,118	-
Disney Experience	46,503	-	46,503	-
Share of Closed Silchester District	3,053	-	3,053	-
Basingstoke Festival of Transport - 8 May 22	1,295	-	1,295	-
	52,969	-	52,969	216
Spreadsheet automatic rounding up/down	-	-	-	-
TOTAL RECEIPTS FOR THE YEAR	100,469	-	100,469	10,318

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Payments for the year ended 31 December 2022

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
PREMISES			-	
Room Hire/Storage	65	-	65	-
Insurance (Equipment & Personal Accident)	363	-	363	451
	429	-	429	451
DONATIONS / GRANTS				
International Support	-	-	-	-
Adventurous Activities	-	-	-	-
	-	-	-	-
PROGRAMME				
Squirrels	-	-	-	-
Beavers	7,456	-	7,456	2,363
Cubs	494	-	494	483
Scouts	823	-	823	2,514
Explorers	-	-	-	-
Young Leader	163	-	163	7
Top Awards / DofE	-	-	-	-
Adult Training & Materials	-	-	-	2,974
District Skills Day	5,050	-	5,050	-
Summer Camp	15,950	-	15,950	-
Chessington	5,856	-	5,856	-
2023 Summer Camp	720	-	720	-
International and Participant Support	-	-	-	-
BAU Costs	614	-	-	-
BEAST - includes Trg, equipment, running costs & Nights Away Team	6,430	-	6,430	-
	43,557	-	43,557	43,557
EVENTS				
Youth and Adult Awards, and Adult Engagement	1,432	-	1,432	-
District - St Georges Day / Remembrance Day	17	-	17	48
AGM	482	-	482	-
1st Aid Courses	39	-	39	-
Four District Events	-	-	-	2,866
	1,970	-	1,970	2,914
DISTRICT ADMIN				
Recruitment, Advertising & Branded Materials	319	-	319	1,191
Communications and Digital Tools	2,202	-	2,202	1,819
Team and Admin Expenses	475	-	475	-
	2,995	-	2,995	3,010
FUNDRAISING EXPENSES	-	-	-	300
PURCHASE OF CAPITAL EQUIPMENT	-	-	-	-
SUNDRY PAYMENTS				
Yeti Explorers	2,118	-	2,118	-
7th Basingstoke (new group)	16	-	16	-
Investigation Expenses	-	-	-	329
External Catering	-	-	-	155
Uniform	-	-	-	829
Closure of Groups	-	-	-	244
Misc payments (garage keys, MPLC licence & other 1 off payments)	473	-	473	1,981
Basingstoke Festival of Transport - 8th May 22	1,300	-	1,300	-
	3,907	-	3,907	3,538
Spreadsheet automatically rounding up/down				-
TOTAL PAYMENTS FOR THE YEAR	52,857	-	52,857	53,770

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Statement of Assets & Liabilities at 31 December 2022

	This Year General Funds £	This Year Restricted Funds £	This Year Total £	Previous Year £
MONETARY ASSETS Cash, bank and similar funds				
Bank Current Account(s)	5,383	-	5,383	5,277
Business Premium Account	12,905	-	12,905	9,889
Helen Wilson, International Experience & Adventurous Activities	6,895	-	6,895	7,925
Disney	43,539	-	43,539	-
The Scout Association Short Term Investment Service	10,000	-	10,000	10,000
	78,722	-	78,722	33,091
OTHER MONETARY ASSETS				
Badge Account (See Note 1)	3,493	-	3,493	3,012
Yeti Explorer Unit (See Note 4)	8,081	-	8,081	-
Dragon Explorer Unit (See Note 2)	-	-	-	2,972
Phoenix Explorer Unit (See Note 3)	-	-	-	4,359
	11,574	-	11,574	10,343
Debts due to District				
YL Subs	-	-	-	140
Activity Income	29	-	29	73
	29	-	29	213
INVESTMENT ASSETS				
105 Banco Santander Shares (Abbey)	263	-	263	265
114 Lloyds Banking Group	53	-	53	54
	315	-	315	319
NON-MONETARY ASSETS Assets for Charity's own use				
Scouting Supplies (50% owned) (See Note 5)	10,796	-	10,845	10,845

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Notes to the accounts for the year ending 31st December 2022

NOTE 1

Badge Account

	2022	2021
Balance Brought Forward	3,011.00	1,500.00
Receipts	5,580.44	3,151.00
Receipts relating to 2021	0.00	60.00
Purchases Cheques & Cash	(4,364.74)	(1,430.00)
Unpaid accounts from Groups	(733.66)	(270.00)
Transfer to District Accounts	0.00	0.00
Balance Carried Forward	3,493.04	3,011.00

NOTE 2

Dragon Explorer Scouts Accounts (Dragon closed in April and transferred to Yeti)

Balance Brought Forward	1,638.86	1,990.00
Savings Account Brought Forward	1,332.91	1,333.00
Interest on Savings Account	0.07	0.09
Receipts	1,361.55	578.00
Expenditure	(4,333.39)	(843.00)
Balance Carried Forward	0.00	3,058.09

NOTE 3

Phoenix Explorer Scouts Account (Phoenix closed in April and transferred to Yeti)

Balance Brought Forward	4,358.54	5,277.00
Receipts	406.80	513.54
Expenditure	(4,765.34)	(1,432.00)
Balance Carried Forward	0.00	4,358.54

NOTE 4

Yeti Explorer Scouts Account (Opened July 2022)

Balance Brought Forward	0.00	0.00
Receipts	9,471.50	0.00
Expenditure	(1,390.70)	0.00
Balance Carried Forward	8,080.80	0.00

NOTE 5 (Draft accounts submitted)

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

Cost at 31st December	10,845.00	8,864.00
Share of net profit (pre rebate)	1,951.13	1,981.00
Less East District Rebate	2,000.00	0.00
Cost at 31 December	10,796.13	10,845.00

BASINGSTOKE EAST DISTRICT SCOUT COUNCIL

Summary of Restricted and Designated Funds - FY 2022

	Opening Balance	Receipts	Pay- ments	Closing Balance
International Visits Fund	3,220.83	0.00	0.00	3,220.83
Adventurous Activities	3,800.00	1,500.00	0.00	5,300.00
BEAST	500.00	0.00	500.00	0.00
Disney Experience	0.00	46,502.93	0.00	46,502.93