#### 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

# 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

# Receipts for the year ended 31 December 2022

Funds   Funds   Funds   f		This Year General	This Year Restricted	This Year	Previous Year
MEMBERSHIP SUBSCRIPTIONS   40,595   24,681				Total	real
24,88	MEMPERSHIP CHRESPIPTIONS	£	£	£	£
NVESTMENT INCOME RECEIVED   8,244   3,550		40,595	-	40,595	24,682
NVESTMENT INCOME RECEIVED   16   16   16   16   17   18   19   19   20   20   20   20   20   20   20   2	tess. Faid to Headquarters, County & Rebates	32,351	-	32,351	21,129
Bank Interest	INVESTMENT INCOME DECEMEN	8,244	-	8,244	3,553
The Scout Assoc'n Short Term Investment Service  19 - 19 20 Banco Santander Dividends (Abbey)  Lloyds Banking Group (HBOS Dividends)  4 - 4 - 4  DONATIONS / GRANTS  2,202 2,202 2 Share of Scouting Supplies Surplus  2,000 - 2,000 756 Badge Account International Experience Manydown (Adventurous Activities)  PROGRAMME Squirrels Beavers Cubs Scouts Beavers  Cubs Scouts  Explorers Young Leader Top Awards / DoffE District Skills Day Summer Camp 2022 - Explorers/Scouts/Cubs Chessington - Cubs/Scouts Summer Camp 2022 - All Sections International and Participant Support BEAST - includes Trg, equipment, running costs & Nights Away Team International Adult Engagement District - St Georges Day / Rembrance Day  FLIND RAISING (gross)					
Banco Santander Dividends (Abbey)			-	16	2
Lloyds Banking Group (HBOS Dividends)			-	19	20
AB			-	10	7
DONATIONS   GRANTS   2,202   2,202   2,202   3,200   5,000   750	and building aroup (11003 bividends)				2
Share of Scouting Supplies Surplus   2,000   2,000   756	DONATIONS / GRANTS		-		31
Badge Account	Share of Scouting Supplies Surplus		•		2
Manydown (Adventurous Activities)   1,500   - 1,500   1,500		2,000		2,000	750
PROGRAMME Squirrels Beavers Gubs Scouts Explorers Young Leader Top Awards / DofE District Skills Day Summer Camp 2022 - Explorers/Scouts/Cubs Summer Camp 2022 - Explorers Summer Camp 2023 - All Sections International and Participant Support BEAST - includes Trg, equipment, running costs & Nights Away Team First Aid Courses Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  FUND RAISING (gross)	International Experience			-	-
PROGRAMME         5,702         - 5,702         2,252           Squirrels         Beavers         6,287         - 6,287         1,873           Cubs         193         - 193         1,586           Scouts         193         - 193         1,586           Explorers         - 193         1,586         - 193         1,586           Young Leader         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         1,586         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193         - 193 <t< td=""><td>Manydown (Adventurous Activities)</td><td>1 500</td><td></td><td>1 500</td><td>1 500</td></t<>	Manydown (Adventurous Activities)	1 500		1 500	1 500
Squirrels   Squi					
Beavers   6,287   - 6,287   1,873		0,7 02		5,702	2,232
Cubs Scouts Explorers Young Leader Top Awards / DoffE District Skills Day Summer Camp 2022 - Explorers/Scouts/Cubs Summer Camp 2022 - Explorers/Scouts/Cubs Summer Camp 2023 - All Sections International and Participant Support BEAST - includes Trg, equipment, running costs & Nights Away Team  EVENTS First Aid Courses Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  193		_	_		
Scouts		6,287	-	6.287	1.873
193   1,586		_	-	_	-
Young Leader Top Awards / DofE District Skills Day Summer Camp 2022 - Explorers/Scouts/Cubs Chessington - Cubs/Scouts Summer Camp 2023 - All Sections International and Participant Support BEAST - includes Trg, equipment, running costs & Nights Away Team  EVENTS First Aid Courses Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  Sample State Sta		193	-	193	1,586
Top Awards / DofE		-	-	-	-
District Skills Day   3,519   - 3,519   - 3,519   Summer Camp 2022 - Explorers/Scouts/Cubs   15,323   - 15,323   - 15,323   - 5,060		-	-	-	-
Summer Camp 2022 - Explorers/Scouts/Cubs       15,323       - 15,323       - 15,323       - 5,060       - 1,500       - 1,500       - 1,500       - 1,500       - 1,500       - 1,070       - 1,070       - 32,951       32,951       3,459       - 32,951       3,459       - 455       - 455       - 455       - 455       - 455       - 455       - 455       - 455       - 455       - 555       - 555       - 555       - 555       - 555 <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>		-	-	-	-
Chessington - Cubs/Scouts  Summer Camp 2023 - All Sections International and Participant Support  BEAST - includes Trg, equipment, running costs & Nights Away Team  EVENTS  First Aid Courses  Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  5,060 - 5,060 - 1,500 - 1,500 - 1,070 - 1,070 - 32,951 - 32,951 - 32,951 - 32,951 - 455 - 455 - 55			-	3,519	-
Summer Camp 2023 - All Sections International and Participant Support BEAST - includes Trg, equipment, running costs & Nights Away Team  EVENTS First Aid Courses Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  5,000 1,500 - 1,500 - 1,500 - 1,070 - 1,070 - 32,951 - 32,951 - 32,951 - 32,951 - 32,951 - 32,951 - 32,951 - 555 - 5	Chessington - Cubs/Scouts		-		-
International and Participant Support   1,500   - 1,500   - 1,07		5,060	-	5,060	-
BEAST - includes Trg, equipment, running costs & Nights Away Team  1,070 - 1,070 - 32,951 3,459  EVENTS  First Aid Courses  Youth and Adult Awards, and Adult Engagement District - St Georges Day / Rembrance Day  555 - 555 - 555  EUND RAISING (gross)		4.500	-	-	-
EVENTS       32,951       -       32,951       3,459         First Aid Courses       455       -       455       -         Youth and Adult Awards, and Adult Engagement       100       -       100       -         District - St Georges Day / Rembrance Day       -       -       -       -         FUND RAISING (gross)       -       555       -       555       -	BEAST - includes Tral equipment running costs & Nights Away Toom		-		-
First Aid Courses  Youth and Adult Awards, and Adult Engagement  District - St Georges Day / Rembrance Day  555 - 555 -  FUND RAISING (gross)	The state of the s			AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUM	2.450
Youth and Adult Awards, and Adult Engagement  District - St Georges Day / Rembrance Day  555 - 555 -  FUND RAISING (gross)	EVENTS	32,331	-	32,951	3,459
Youth and Adult Awards, and Adult Engagement  District - St Georges Day / Rembrance Day  555 - 555 -  FUND RAISING (gross)	First Aid Courses	455		455	
District - St Georges Day / Rembrance Day  555 - 555 -  FUND RAISING (gross)	Youth and Adult Awards, and Adult Engagement		_		
FUND RAISING (gross)	District - St Georges Day / Rembrance Day	_		-	_
FUND RAISING (gross) 591		555	-	555	-
FUND RAISING (gross) 591					
	FUND RAISING (gross)	•	-	-	591
OTHER INCOME	OTHER INCOME				
Badge Account	Badge Account			-	-
Income Tax recovered - Gift Aid on subscriptions and donations		Ī			-
		_			
SUNDRY RECEIPTS 216					216
Yeti Explorers 2,118 - 2,118 -		2,118	-	2,118	-
Disney Experience 46.503 46.503		46,503			_
Share of Closed Silchester District 3.053 - 3.053		3,053	-		-
Basingstoke Festival of Transport - 8 May 22	Basingstoke Festival of Transport - 8 May 22	NAME AND ADDRESS OF THE OWNER, WHEN PERSON NAMED IN	-		-
52,969 - 52,969 216		52,969	-	52,969	216
Spreadsheet automatic rounding up/down	Spreadsheet automatic rounding up/down				
TOTAL RECEIPTS FOR THE YEAR		100.469	-	100.400	10.262
100,469 - 100,469 10,318		100,409		100,469	10,318

## Payments for the year ended 31 December 2022

	This Year	This Year	This Year	Previous
	General	Restricted	Total	Year
	Funds	Funds		
PREMISES	£	£	£	£
Room Hire/Storage	CF		-	
Insurance (Equipment & Personal Accident)	65	•	65	-
mountainee (Equipment & Personal Accident)	363		363	451
DONATIONS / GRANTS	429	-	429	451
International Support	-	-	-	-
Advemturous Activities	-	-	-	-
			-	
PROGRAMME				
Squirrels	-	-	_	_
Beavers Cubs	7,456	-	7,456	2,363
Scouts	494	-	494	483
Explorers	823	-	823	2,514
Young Leader	-	-	-	-
Top Awards / DofE	163		163	7
Adult Training & Materials	- -	-	-	2074
District Skills Day	5,050		5,050	2,974
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	
EVENTS	43,557	-	43,557	43,557
Youth and Adult Awards, and Adult Engagement	1 422			
District - St Georges Day / Rembrance Day	1,432 17	-	1,432	-
AGM	482	-	17 482	48
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 Team and Admin Expenses	2,202	-	2,202	1,819
ream and Admin Expenses	475		475	
FUNDRAISING EXPENSES	2,995	•	2,995	3,010
	• • • • • • • • • • • • • • • • • • •	-	-	300
PURCHASE OF CAPITAL EQUIPMENT	-	_	-	-
SUNDRY PAYMENTS		-	_	
Yeti Explorers	2,118	-	2,118	-
7th Basingstoke (new group)	16	-	16	-
Investigation Expenses External Catering	-	-	-	329
Uniform	-	-	-	155
Closure of Groups	-	-	-	829
Misc payments (garage keys, MPLC licence & other 1 off payments)	473		473	244
Basingstoke Festival of Transport - 8th May 22	1,300	_	1,300	1,981
	3,907		3,907	3,538
Spreadsheet automatically rounding unitering				-
Spreadsheet automatically rounding up/down TOTAL PAYMENTS FOR THE YEAR	E2 057		E2.057	F2 776
	52,857	-	52,857	53,770

# Statement of Assets & Liabilities at 31 December 2022

	This Year General	This Year Restricted	This Year Total	Previous Year
	Funds	Funds		
MONETARY ASSETS Cash, bank and similar funds	£	£	£	£
Bank Current Account(s)	5,383	_	5,383	F 277
Business Premium Account				5,277
Helen Wilson, International Experience & Adventurous Activities	12,905	•	12,905	9,889
Disney	6,895	-	6,895	7,925
The Scout Association Short Term Investment Service	43,539	-	43,539	-
	78,722		10,000	10,000
OTHER MONETARY ASSETS	70,722	•	78,722	33,091
Badge Account (See Note 1)	3,493		0.455	
Yeti Explorer Unit (See Note 4)	8,081	•	3,493 8,081	3,012
Dragon Explorer Unit (See Note 2)	-		0,001	2,972
Phoenix Explorer Unit (See Note 3)	_	_		4,359
Debts due to District	11,574	-	11,574	10,343
YL Subs				
Activity Income	-	-	•	140
	29		29	73
INVESTMENT ASSETS	29	-	29	213
105 Banco Santander Shares (Abbey)	263		263	205
114 Lloyds Banking Group	53		53	265
	315		315	319
NON-MONETARY ASSETS Assets for Charity's own use			213	219
Scouting Supplies (50% owned) (See Note 5)	10,796	-	10,845	10,845

CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS

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

NOTE 1						
Badge Ac	count		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)			
	Unpaid accounts from Groups				(1,430.00)	
	Transfer to District Accounts		(733.66)		(270.00)	
	Balance Carried Forward		3,493.04		0.00	
			5,495.04		3,011.00	
NOTE 2						
Dragon E	xplorer Scouts Accounts (Dragon closed in April and tra	ansferred 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						
	xplorer Scouts Account (Phoenix closed in April and tra	ancformed to Vatil				
	Balance Brought Forward	ansterred to Yeth	4,358.54		F 277 00	
	Receipts		406.80		5,277.00 513.54	
	Expenditure		(4,765.34)		(1,432.00)	
	Balance Carried Forward		0.00		4,358.54	
					1,000.01	
NOTE 4						
	rer 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 E (C	woft appropriate autority					
	raft accounts submitted) Supplies - 50% owned. Year Ending 31st December					
Scouting s	supplies - 50% Owned, Year Ending 31st December					
Cost at 31	st December		10.945.00		9.964.00	
	et profit (pre rebate)		10,845.00 1,951.13		8,864.00 1,981.00	
	District Rebate		2,000.00		0.00	
Cost at 31	December		10,796.13		10,845.00	
BASINGST	OKE EAST DISTRICT SCOUT COUNCIL					
Summary of	of Restricted and Designated Funds - FY 2022					
		Opening		Pay-	Closing	
		Balance	Receipts	ments	Balance	
Internett	al Vieta Fund					
	al Visits Fund us Activities	3,220.83	0.00	0.00	3,220.83	
BEAST	AS MECIVICIES	3,800.00	1,500.00	0.00	5,300.00	
Disney Exp	erience	500.00	0.00	500.00	0.00	
- icity LAP		0.00	46,502.93	0.00	46,502.93	