

MAIDSTONE WEST DISTRICT SCOUT COUNCIL

Registered charity number 1022011

Accounts for the year ended 31 March 2024

Maidstone West District Scout Council

Financial Review for the year ended 31 March 2024

The accounts for the year ended 31 March 2024 have been prepared on a 'payments and receipts' basis, as in previous years, and include the income and expenditure for each of the Explorers units, and the District's 50 % share of the Hamlet Wood Scout Campsite and the Gang Show.

The District Council's main income is from members' subscriptions, net of capitation paid to Kent Scouts, and income from hiring out the District HQ. Our main expenditure is maintenance of the District HQ, support for various Scouting events within the District and contributions towards the cost of the World Scout Jamboree.

During the year the Trustee Board approved a proposal to upgrade and repair the District HQ, including replacing the roof, incurring one off costs of £23, 310.

The Committee has established a formal reserves policy in accordance with guidance from the Charities Commission. The reserves take in to consideration the financial circumstances of the District, as well as its objectives and obligations, and will be subject to regular review by the District Council in the future. During the year a new 'Network Reserve' has been created. Details of those reserves and the balances held in each of them as at the end of the financial year are set out in the notes to the accounts. At the financial year end the balance on the General Reserve was £10,777. Despite the challenging circumstance of the past year couple of years Maidstone West District remains in a sound financial position and is well placed to support Scouting going forwards.

Robin Plane

District Treasurer

MAIDSTONE WEST DISTRICT SCOUT COUNCIL
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Receipts and Payment Summary and Statement of Monetary Assets for year ended 31 March 2024

	District	W'derers	Scylax	Xavier	W'bury	Poseidon	Paragon	Hamlet	Gang	Grand Total	
	Council	ESU	ESU	ESU	ESU	ESU	ESU	Wood	Show	This	Previous
	£	£	£	£	£	£	£	£	£	Year	Year
Monetary assets b/f	58,203	294	1,388	1,666	3,064	1,134	2,238	45,448	6,882	120,317	132,554
Total Receipts for Year	16,090	2,591	2,868	6,560	21,210	232	2,566	16,125	3,742	71,984	93,565
Total Payments for Year	39,227	2,482	2,987	4,806	10,220	4	868	25,434	2,758	88,786	105,802
Net Receipts for Year	-23,137	109	-119	1,754	10,990	228	1,698	-9,309	984	-16,802	-12,237
Monetary assets c/f	35,066	403	1,269	3,420	14,054	1,362	3,936	36,139	7,866	103,515	120,317

Statement of Assets and Liabilities as at 31 March 2024

	District	W'derers	Scylax	Xavier	W'bury	Poseidon	Paragon	Hamlet	Gang	Grand Total	
	Council	ESU	ESU	ESU	ESU	ESU	ESU	Wood	Show	This	Previous
	£	£	£	£	£	£	£	£	£	Year	Year
Monetary assets	35,066	403	1,269	3,420	14,054	1,362	3,936	36,139	7,866	103,515	120,317
Liabilities	0	0	0	0	0	0	0	500	0	500	575
	35,066	403	1,269	3,420	14,054	1,362	3,936	35,639	7,866	103,015	119,742
Non-monetary assets	204,839	0	0	0	0	0	0	846,982	0	1,051,821	310,917
Total net assets	239,905	403	1,269	3,420	14,054	1,362	3,936	882,621	7,866	1,154,836	430,659

Following a re-organisation of the Maidstone South District at the end of March 2016 Maidstone West District Scout Council's interest in the Hamlet Wood Campsite increased from 28% to 50% and its share of the Gang Show finances increased from 33% to 50%.

Chairman..... Treasurer

Date

Maidstone West District Scout Council
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Receipts and payments for the year ended 31st March 2024

RECEIPTS	Notes	2024		2023	
			£	£	£
PREMISES					
Property related grants		0		0	
Rent and other property income		1,100	1,100	1,000	1,000
MEMBERSHIP SUBSCRIPTIONS					
From Groups and Explorer Units		44,856		43,452	
Less paid to County Headquarters		-40,083		-36,860	
Capitation rebate		380	5,153	362	6,954
ACTIVITIES					
Camp & other activities		3,403		1,780	
Jamborees		3,392	6,795	9,297	11,077
OTHER INCOME					
Other grants & donations		689		566	
Badges		2,353	3,042	3,199	3,765
TOTAL RECEIPTS FOR THE YEAR			<u>16,090</u>		<u>22,796</u>
PAYMENTS					
DISTRICT HQ					
Insurance		869		898	
Utilities		1,587		815	
Other	1	23,310	25,766	1,248	2,961
ACTIVITIES					
Camp & other activities		5,667		2,035	
Jamboree		3,716		18,077	
Squirrels and other expenses		102	9,485	705	20,817
OTHER EXPENSES					
AGM expenses		116		136	
Donations		675		566	
OSM & other expenses		1,364		2,731	
Badges		1,821	3,976	2,669	6,102
TOTAL PAYMENTS FOR THE YEAR			<u>39,227</u>		<u>29,880</u>
DEFICIT/SURPLUS FOR THE YEAR			<u>-23,137</u>		<u>-7,084</u>

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Statement of Assets & Liabilities as at 31st March 2024

	2024		2023	
	£	£	£	£
MONETARY ASSETS B/F				
Bank current account		58,203		65,287
Surplus		<u>-23,137</u>		<u>-7,084</u>
MONETARY ASSETS C/F				
Bank current account		35,066		58,203
NON MONETARY ASSETS				
Badge stock		939		1,141
Fixed assets -District HQ & equipment	2	<u>203,900</u>	<u>204,839</u>	<u>128,051</u>
TOTAL ASSETS		239,905		187,395
LIABILITIES (due within one year)		0		0
TOTAL NET ASSETS		<u>239,905</u>		<u>187,395</u>

Notes to the accounts for the year ended 31 March 2024

1. Other Property costs.

During the year the Executive Committee approved a plan to upgrade and repair the District HQ. The total cost of £23,310 included £21,240 spent replacing the roof.

2. Fixed Assets - District HQ and Equipment

During the year the value of the District HQ was revalued for insurance purposes at £200,000, plus £3,090 for the storage container

3. Reserves Policy

On 24 September 2012 the Committee agreed to establish a formal reserve policy relating to the Monetary Assets that are freely available to spend.

District HQ reserve - to maintain this property for the benefit of Scouting in the District

Jamboree reserve - being money held to provide support to scouts selected to attend and represent the District at World Jamborees or other international scouting events

Hardship reserve - to provide financial support to Groups, units or members within the District whose Scouting experience may be impacted due to financial reasons.

Network Reserve - monies held by the District on behalf of the Network

General reserve - being other money required to support the ongoing activities of the District Council.

The following reserves have been established as at 31 March 2024.

	District HQ	Jamboree reserve	Hardship reserve	Network reserve	General reserve	Total
	£	£	£	£	£	£
Reserve b/f	29,724	5,623	5,000	0	17,856	58,203
Receipts	1,100	3,392	0	0	11,598	16,090
Payments	25,766	3,716	0	252	9,493	39,227
Reallocation of reserves	5,000	3,000	0	1,184	-9,184	0
Reserve c/f	10,058	8,299	5,000	932	10,777	35,066

Independent examiner's report to the trustees of Maidstone West District Scout Council

I report to the trustees on my examination of the accounts of the Maidstone West District Scout Council for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Maidstone West District Scout Council 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 Maidstone West District Scout Council 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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Maidstone West District Scout Council as required by section 130 of the Act; or
- the accounts do not accord with those records; or

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: *Jason Keeping*

Relevant professional qualification or membership of professional bodies: ACA

Address: 6 Lambourne Drive, Kings Hill, West Malling ME19 4FN

Date: 11 September 2024