

MAIDSTONE WEST DISTRICT SCOUT COUNCIL

Registered charity number 1022011

Accounts for the year ended 31st March 2025

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Maidstone West District Scout Council

Financial Review for the year ended 31 March 2025

The accounts for the year ended 31 March 2025 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.

All these elements, other than Hamlet Wood, recorded a surplus of income over expenditure during the period. The deficit at Hamlet Wood was caused by the continued expenditure to maintain and upgrade the facilities there.

The District Council's main income is from members' subscriptions, net of capitation paid to Kent and UK 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.

The District recorded a small surplus following deficits in the 2 previous years occasioned by the cost of reroofing the District HQ and sending participants to the last Jamboree respectively

The Trustees have 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 the funds from the temporarily closed Poseidon Explorer Unit were transferred to District pending its future re-opening. These funds have been put into a new reserve category.

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 £11,067 (last year £10,077). After a pause of several years, and in order to ensure District can continue to meet its obligations and support the further development of Scouting in the District, the decision was taken by The Trustees to increase the District component of the annual capitation fee levied on all members and rental charges for the HQ from the next financial year. Overall, I'm pleased to report that Maidstone West District remains in a sound financial position.

Perry O'Callaghan
District Treasurer

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Receipts and Payment Summary and Statement of Monetary Assets for year ended 31 March 2025

	District Council	W'derers ESU	Scylax ESU	Xavier ESU	W'bury ESU	Poseidon ESU	Paragon ESU	Hamlet Wood	Gang Show	<u>Grand Total</u>	
	£	£	£	£	£	£	£	£	£	This Year	Previous Year
Monetary assets b/f	35,066	403	1,269	3,420	14,054	1,362	3,936	36,139	7,866	103,515	120,317
Total Receipts for Year	19,021	6,877	12,400	12,981	15,005		3,077	16,859	12,997	99,217	71,984
Total Payments for Year	17,369	5,904	7,521	6,577	14,884	1,362	2,340	18,108	11,248	85,313	88,786
Net Receipts for Year	1,652	973	4,879	6,404	121	-1,362	737	-1,249	1,749	13,904	-16,802
Monetary assets c/f	36,718	1,376	6,148	9,824	14,175	0	4,673	34,890	9,615	117,419	103,515

Statement of Assets and Liabilities as at 31 March 2025

	District Council	W'derers ESU	Scylax ESU	Xavier ESU	W'bury ESU	Poseidon ESU	Paragon ESU	Hamlet Wood	Gang Show	<u>Grand Total</u>	
	£	£	£	£	£	£	£	£	£	This Year	Previous Year
Monetary assets	36,718	1,376	6,148	9,824	14,175	0	4,673	34,890	9,615	117,419	103,515
Liabilities	0	0	0	0	0	0	0	0	0	0	500
	36,718	1,376	6,148	9,824	14,175	0	4,673	34,890	9,615	117,419	103,015
Non-monetary assets	485,939	0	0	0	0	0	0	846,982	0	1,332,921	1,051,821
Total net assets	522,657	1,376	6,148	9,824	14,175	0	4,673	881,872	9,615	1,450,340	1,154,836

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

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Receipts and payments for the year ended 31st March 2025

RECEIPTS	Notes	2025		2024	
		£	£	£	£
PREMISES					
Property related grants		0		0	
Rent and other property income		1,740	1,740	1,100	1,100
MEMBERSHIP SUBSCRIPTIONS					
From Groups and Explorer Units		58,563		44,856	
Less paid to County Headquarters		-48,317		-40,083	
Capitation rebate		408	10,654	380	5,153
ACTIVITIES					
Camp & other activities		1,007		3,403	
Jamborees		2,000	3,007	3,392	6,795
OTHER INCOME					
Other grants & donations		0		689	
Transfer from Poseidon ESU		1,363			
Badges		2,257	3,620	2,353	3,042
TOTAL RECEIPTS FOR THE YEAR			19,021		16,090
PAYMENTS					
DISTRICT HQ					
Insurance		1,051		869	
Utilities		1,964		1,587	
Other	1	312	3,327	23,310	25,766
ACTIVITIES					
Camp & other activities		2,790		5,667	
Jamboree		5,000		3,716	
Squirrels and other expenses		250	8,040	102	9,485
OTHER EXPENSES					
AGM expenses		217		116	
Donations		1,245		675	
OSM & other expenses		2,429		1,364	
Badges		2,111	6,002	1,821	3,976
TOTAL PAYMENTS FOR THE YEAR			17,369		39,227
SURPLUS/(DEFICIT) FOR THE YEAR			1,652		(23,137)

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Statement of Assets & Liabilities as at 31st March 2025

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		2025		2024	
		£	£	£	£
MONETARY ASSETS B/F					
Bank current account			35,066		58,203
Surplus			<u>1,652</u>		<u>-23,137</u>
MONETARY ASSETS C/F					
Bank current account			36,718		35,066
NON MONETARY ASSETS					
Badge stock			939		939
Fixed assets -District HQ & equipment	2	<u>485,000</u>	<u>485,939</u>	<u>203,900</u>	<u>204,839</u>
TOTAL ASSETS			522,657		239,905
LIABILITIES (due within one year)			0		0
TOTAL NET ASSETS			<u>522,657</u>		<u>239,905</u>

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Notes to the accounts for the year ended 31 March 2025

1. Fixed Assets - District HQ and Equipment

During the year the value of the District HQ was revalued for insurance purposes at £485,000, plus £3,000 for the storage container

2. 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

ESU Reserve - monies held by the District on behalf of the ESUs

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

The following reserves were held as at 31 March 2025:

	District HQ £	Jamboree reserve £	Hardship reserve £	Network reserve £	ESU reserve	General reserve £	Total £
Reserve b/f	10,058	8,299	5,000	932	0	10,777	35,066
Receipts					1,362	17,659	19,021
Payments						17,369	17,369
Reallocation of reserves							0
Reserve c/f	10,058	8,299	5,000	932	1,362	11,067	36,718