

**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**Registered Charity Number: 283765**

CONTENTS

Trustees' Report	3-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes	10-14
District Account	15
Campsite Account	16
Activities Team – “ISMT”	17
Active Support Unit	17
Canoe Club	18
Apollo ESU	19
Spitfire ESU	19
Tuck Shop – “Jiminy’s”	20
Old Scout Bushcraft	21
Southampton Joint Finance Committee	22

## Trustees' Report for the year ended 31 December 2018

### Trustees

President	Graham Taylor
Vice President	Vacant

### Charity Trustees who manage the Charity

	Trustee Name	Office
1	Gordon Brakewell	Chairman
2	Mark Langdown	District Commissioner
3	Michelle Doncom	Secretary
4	Eric Gerrey	Treasurer
5	Stuart Morgan Barstow	Deputy District Commissioner
6	Neil O'Sullivan	Deputy District Commissioner
7	Susan Parker	District Explorer Scout Commissioner
8	Richard Rex	District Scout Network Commissioner (resigned 16 July 2018)
9	Nicholas Cann	Elected Member
10	Alistair Ross	Elected Member
11	Martin Dale	Nominated Member (elected 16 July 2018)
12	Aileen Wood	Nominated Member
13	June Burton	Nominated Member
14	Jan Barfoot	Nominated Member

### Advisors

1	Russ Parke	Campsite
2	Steve Moore	Health and Safety

The trustees present their report and financial statements of the charity for the year ended 31<sup>st</sup> December 2018. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2016.

### Structure, Governance and Management

The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association. The District is governed by a trust deed dated 15 December 1981 and is registered under the Charities Act 2011, registration number 283765. The trust is established under the rules, which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The District is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Executive Committee consists of three independent officers, Chair, Treasurer and Secretary together with Ex Officio District Leaders, Elected and Nominated members and meets every two months. This Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for: the maintenance of District property; the raising of funds and the administration of finance; the insurance of persons, property and equipment; Public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Administrators and Advisors other than those who are elected.

The elected members and nominated members stand for one year, and then are re-elected at the AGM. There is no time limit to which they are able to stand.

### **Risk and Internal Control**

The Executive Committee has identified the major risks to which they believe the District is exposed, these are regularly reviewed and systems have been established to mitigate risks. The main areas of concern are:

- Damage to buildings, property and equipment: The District would request the use of buildings, property and equipment from neighboring organisations such as the Local Authority and other Scout Districts. The District has sufficient buildings and contents insurance in place to mitigate permanent loss.
- Injury to leaders, helpers, supporters and members: The District through the membership fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders: The District is totally reliant upon volunteers to run and administer the activities of the District, and to market, administer and develop the campsite and activity centre. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. The worst-case scenario would be the complete closure of the District.
- Reduction or loss of members: The District provides activities for young people aged 6 to 18. If there were a reduction in membership in a particular section or the District as whole then there would have to be a contraction, consolidation or closure of a section. The worst-case scenario would be the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

### **Objectives and Activities**

The purpose of Scouting: Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The method of achieving the aim of the Scout Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The main activities in relation to these objectives are the provision of camping and activity facilities at Cricket Activity Centre within Manor Farm Country Park and the provision of services to the various Scout Groups within the District. The district provides subsidized activities and training, gives grants to members for overseas expeditions and assists in cases of hardship. The district also has self-funding activities including Networks, Mountaineering Team (ISMT), Active Support Unit, Explorers Scouts and Canoe Centre.

### **Public Benefit Statement**

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## **Achievements and Performance**

The District continued to assist Groups with funding for foreign trips to give young people experiences they would not normally gain within the context of Scouting. We are looking to provide assistance for the future expeditions to World Scout Jamboree in America and other expeditions. We have agreed a 30-year Lease with Hampshire County Council for site at Cricket Camp, which is in the process of being signed, which will greatly help the level of funding we can achieve from outside sources. This will open the site to hopefully more young people wanting outdoor experiences and activities.

## **Financial Review**

The principal sources of funds in the period were Scout membership subscriptions, activity centre and campsite income, building rent and activities fees. We have also an agreement for a S106 Grant from Eastleigh Borough Council for a total of £135,000 for the refurbishment of Pauline's Lodge, which to date we have received £122,000. The principal expenditure in the year was membership subscriptions to the Scout Association, activity centre and campsite running costs, general administration expenses, and the refurbishment of Pauline's Lodge. The total funds show net outgoing resources of £14,601 in the year. The unrestricted funds show net incoming resources of £13,174 in the year compared to net incoming resources of £15,958 the previous year. The change to the total funds is due mainly to refurbishment costs for the Activity Centre.

The district has taken over control of the 17<sup>th</sup> Itchen South Scout Headquarters, and have decided to use it as its District Headquarters. The building was left in a state of disrepair, and funds have been allocated to bring the premises up to an acceptable standard where it can then be hired out to outside users. We are in the process of leasing the back room of the premises to "Monty's", a local charitable organization, which will use the room to repair bikes.

## **Reserves Policy**

The Trustees have established a policy whereby unrestricted funds are not committed or invested in intangible fixed assets. The "free reserves" held by the charity should be between 3 and 6 months of the resources expended. This policy equates to having between £25,000 and £50,000 in general funds to be able to continue the current activities of the charity. At 31st December 2018 free reserves are £72,629. (£62,463 at 31 December 2017).

## **Investment policy**

The district does not have sufficient funds to invest in longer-term investments. The District has therefore adopted a strategy averse to risk in the investment of its funds. All funds are held in cash in mainstream banks, and its Principal Bankers are Lloyds Bank plc, 36 Market Street, Eastleigh, Hampshire.

## **Trustees' responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information in accordance with legislation in the United Kingdom governing the preparation and dissemination of the financial statements.

**Declaration**

The trustees declare that they have approved the trustees report above.

Signed on behalf of the Trustees, on

Gordon Brakewell – District Chair

Eric Gerrey – District Treasurer

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 20178**

Itchen South District Scout Council

I report on the accounts of the District for the year ended 31<sup>st</sup> December 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not 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.

Name: David Richards FAAT

Qualification: Moore Stephens (South) LLP

Address: 114 High Street, Southampton SO14 2AA

Date:

**Consolidated Statement of Financial Activities  
For the Year Ended 31 December 2018**

		Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
		£	£	£	£
	Note				
<b>Total incoming resources:</b>					
Charitable trading income	2	108,505	8	108,513	117,682
Other Income	3	-	<u>80,000</u>	<u>80,000</u>	<u>42,000</u>
<b>Total incoming resources</b>		<b><u>108,505</u></b>	<b><u>80,008</u></b>	<b><u>188,513</u></b>	<b><u>159,682</u></b>
<b>Resource Expended</b>					
Charitable trading costs	4	73,091	-	73,091	84,406
Other Expenditure:					
Management and administration of the charity		<u>22,240</u>	<u>107,783</u>	<u>130,024</u>	<u>28,157</u>
<b>Total resources expended</b>		<b><u>95,331</u></b>	<b><u>107,783</u></b>	<b><u>203,115</u></b>	<b><u>112,563</u></b>
<b>Net incoming/(outgoing) resources</b>		<b><u>13,174</u></b>	<b><u>(27,775)</u></b>	<b><u>(14,601)</u></b>	<b><u>47,119</u></b>



**Balance Sheet**  
**as at 31 December 2018**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>Fixed Assets</b>				
Note 5				
Buildings	276,991	-	276,991	276,991
Equipment	13,067	-	13,067	10,887
	<b>290,058</b>	<b>-</b>	<b>290,058</b>	<b>278,878</b>
<b>Current Assets</b>				
Stock	4,000	-	4,000	3,149
Debtors	5,315	-	5,315	890
Bank and Cash Balances	64,934	2,225	67,159	98,150
	<b>74,249</b>	<b>2,225</b>	<b>76,474</b>	<b>102,189</b>
<b>Current Liabilities</b>				
Amounts falling due within one year:				
Deposits received	1,470	-	1,470	2,040
Activity Centre Loan	-	-	-	6,500
Creditors	150	-	150	1,185
	<b>1,620</b>	<b>-</b>	<b>1,620</b>	<b>9,725</b>
<b>Net Current Assets</b>	<b>72,629</b>	<b>2,225</b>	<b>74,854</b>	<b>62,463</b>
<b>Net Assets</b>	<b>362,687</b>	<b>2,225</b>	<b>364,912</b>	<b>380,342</b>
<b>Represented by:</b>				
Fund balances as at 31 December 2017	265,127	30,001	295,128	249,168
Add: prior year adjustment	106,908	-	-	106,908
Less: Old Scout Bushcraft	(829)	-	-	(829)
As re-stated	371,206	30,001	295,128	355,247
Net income for the year	13,174	(27,775)	(14,602)	47,119
<b>Fund balances as at 31 December 2018</b>	<b>362,687</b>	<b>2,225</b>	<b>364,912</b>	<b>402,366</b>

Eric Gerrey – District Treasurer

**Notes to the Financial Statements  
For the Year Ended 31 December 2018**

**1. Accounting Policies****a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The most significant adjustment and key assumptions that affect items in the accounts are to do with bringing the fixed asset of 17<sup>th</sup> Itchen Scout Headquarters, and the commercial property held together with Itchen North and Southampton City into the accounts. With respect to the next reporting period, 2019, the most significant areas of uncertainty are the costs involved with getting the 17<sup>th</sup> Itchen Scout Headquarters up to a suitable standard, which will then be used as the District Headquarters.

**b) Reconciliation with previously Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatement was required, other than introduction of Commercial Premises held jointly by Itchen North, Southampton city and ourselves.

**c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. There is a single restricted fund, S106 Grant, restricted to refurbishing Pauline's Lodge.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

**d) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest being payable by the bank.

**e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

f) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

g) **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is calculated to write down the cost of fixed assets over their expected useful lives except for freehold property, at the following rates:

Equipment: 25% reducing balance basis

**2. Charitable Trading Income**

	<b>2018</b>	<b>Unrestricted</b>
	<b>£</b>	<b>2017</b>
		<b>£</b>
General	43,537	47,355
Campsite	34,107	26,709
Activities Team	2,025	2,427
Active Support Unit	350	-
Canoe Centre	16,937	16,093
Apollo Explorers Unit	5,116	5,338
Spitfire Explorers Unit	3,112	4,509
Tuck Shop	3,321	2,757
Southampton Joint Finance Committee	-	8,478
Old Scout Bushcraft	-	4,016
	<b><u>108,505</u></b>	<b><u>117,682</u></b>

**3. Other Income**

	<b>2018</b>	<b>Restricted</b>
	<b>£</b>	<b>2017</b>
		<b>£</b>
Campsite	<b><u>80,000</u></b>	<b><u>42,000</u></b>

This is the income received during the year from the S106 Grant from Eastleigh Borough Council, which is being used to refurbish Pauline's Lodge. The total amount of the grant will be approximately £135,000, and will be payable of a period of eighteen months.

**4. Charitable Trading Expenses**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
General	23,751	19,049
Campsite	26,214	30,522
Activities Team	2,694	2,159
Active Support Unit	242	-
Canoe Centre	8,187	6,992
Apollo Explorers Unit	5,152	4,572
Spitfire Explorers Unit	2,754	3,563
Tuck Shop	4,097	5,661
Southampton Joint Finance Committee	-	7,317
Old Scout Bushcraft	-	4,571
	<b><u>73,091</u></b>	<b><u>84,406</u></b>

**5. Management and Administration of the Charity**

	<u>2018</u>	<u>2017</u>
	£	£
District Officers' Expenses	1,045	3,244
Other Expenses	15,947	9,150
Depreciation	<u>5,248</u>	<u>3,763</u>
	<u>22,240</u>	<u>16,157</u>

**(7) Fixed Assets**

	Commercial Premises £	District Headquarters £	Pax Hall £	Pauline's Equipment Lodge £		Total £
COST:						
At 1 January 2018	85,215	-	120,000	71,776	81,896	358,887
Additions	-	-	-	-	7,428	7,248
<b>At 31 December 2018</b>	<b>85,215</b>	<b>-</b>	<b>120,000</b>	<b>71,776</b>	<b>89,324</b>	<b>366,315</b>
DEPRECIATION:						
At 1 January 2018	-	-	-	-	71,009	71,009
Charge for the year	-	-	-	-	5,248	5,248
<b>At 31 December 2018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>76,257</b>	<b>76,257</b>
NET BOOK VALUES						
<b>At 31 December 2017</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>71,776</b>	<b>10,887</b>	<b>202,663</b>
<b>At 31 December 2018</b>	<b>85,215</b>	<b>-</b>	<b>120,000</b>	<b>71,776</b>	<b>13,067</b>	<b>290,058</b>

**(a) Pax Hall**

The land and building has been owned by Itchen South District Scouts for a number of years, but the value has not been shown in the accounts until now, as a prior period adjustment. The last valuation was done in 2008, and it will be re-valued in 2018.

**(b) Pauline's Lodge**

The land for this building owned by Itchen South District Scouts is leased on a 30 year lease from Hampshire County Council.

	£
Building Costs	111,634
Less: Grants Received	<u>39,858</u>
Cost at 31 December 2018	<u>71,776</u>

**(c) District Headquarters**

These were the old 17<sup>th</sup> Itchen Headquarters, but the Scout Group has disbanded during the year, and under POR rules, the District has the responsibility to take over the premises until such time as a new group can be formed. In the meantime, the Executive Committee agreed to use the premises for the District Headquarters. These premises are in the process of being valued, and the value will be shown in the 2109 accounts.

**(d) Commercial Premises**

These premises have been owned by Southampton City, Itchen North and Itchen South Districts for a number of years, but they have not been shown on our Balance Sheets. There is a yearly income from the letting of the unit, and the income, after costs, are shared equally between the three districts. The present value of the building is £255,644, and this is equally split between the three districts, together with any balance of funds that are held for the purpose of running the building.

**(e) Equipment**

Equipment purchased prior to these account have not been stated at the original cost, due to lack of historical information.

**8. Members subscriptions**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Income	31,591	30,485
Expenditure	<u>25,428</u>	<u>24,212</u>
	<u>6,343</u>	<u>6,273</u>

Membership subscriptions are shown on a “cash basis” in these accounts.

Membership subscriptions are collected in advance.

The amount received during the year is shown in the Statement of Financial Activities.

Subscriptions are paid on to National/County/District.

**9. Southampton Joint Finance Committee**

Itchen South, along with Itchen North and Southampton City District Scouts jointly own a commercial property, which at the last valuation, has a value of £255,644, and split the income equally between the three districts.

For the 2018 accounts, the value of the fixed asset will be introduced to the accounts, together with the funds that are held by this account. The value of the asset and funds will be split equally between the three districts.

**10. Analysis of current assets**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Stock	4,000	3,149
Debtors	5,315	890
Cash at bank	<u>67,159</u>	<u>98,150</u>
<b>Total</b>	<b><u>76,477</u></b>	<b><u>102,189</u></b>

Stock has been valued at cost of the item.

Debtors are related to unrestricted funds in both 2018 and 2017, and relate to deposit of £1,000 paid in advance for District Camp 2019, deposit paid in advance for Mountaineering Expeditions of £855, and £3,510 monies due to Campsite for activities in 2018 and prior.

Cash at bank balances were as follows: unrestricted funds £64,934 (2017: £68,149), and restricted funds £2,225 (2017:£30,001)

**a) Cash at Bank**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
General	33,315	34,394
Campsite	3,388	5,334
Activities	2,259	3,733
Active Support Unit	2,096	-
Canoe Centre	15,665	14,344
Apollo ESU	3,161	3,198
Spitfire ESU	3,485	3,127
Tuck Shop	1,564	3,190
Southampton Joint Finance Committee	-	21,694
Old Scout Bushcraft	-	829
<b>Total</b>	<b><u>64,934</u></b>	<b><u>89,843</u></b>
Unrestricted funds	<u>2,225</u>	<u>30,001</u>
<b>Total</b>	<b><u>67,159</u></b>	<b><u>119,844</u></b>

**11. Analysis of current liabilities**

<b>Creditors under one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Deposits received	1,470	2,040
Activity centre loan	-	6,500
Creditors	<u>150</u>	<u>1,185</u>
<b>Total</b>	<b><u>1,620</u></b>	<b><u>9,725</u></b>

All creditors in 2018 and 2017 relate to unrestricted funds.

The deposits received in 2018 for campsite activities in 2019.

Creditors are deposits received for District Camp 2019.

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

		2018	2017
		£	£
<b>District Account</b>			
	<b>Note</b>		
<b>Incoming resources</b>			
Membership subscriptions		26,230	214,773
Southampton joint finance committee	4	5,000	5,000
Other income	5	12,296	17,573
Bank interest		<u>11</u>	<u>9</u>
		<b><u>43,537</u></b>	<b><u>47,355</u></b>
<b>Resources Expended</b>			
Membership subscriptions		<u>23,751</u>	<u>22,812</u>
District Officers' Expenses:			
District Commissioner		264	156
District Explorer Scout Commissioner		31	-
Land Lease		540	99
ADC Scouts		133	181
ADC Cubs		-	-
ADC – Beavers		77	2,766
Young Leaders/Senior Awards		-	-
Training		<u>-</u>	<u>42</u>
Total District Officers' Expenses		<b><u>1,045</u></b>	<b><u>3,244</u></b>
Other Expenses:			
St Georges Day		150	-
Photocopying Charges		207	522
Room Hire		390	-
Cubs & Beavers activities		1,925	-
Computer Expenses		67	43
Campsite Loan		2,284	-
District Camp		5,871	7,472
Donations		-	-
Expedition Subsidies & Hardship Funding		1,065	-
Youth Council		432	-
Training		20	-
District Headquarters		2,842	394
Miscellaneous		<u>694</u>	<u>719</u>
Total Other Expenses		<b><u>15,947</u></b>	<b><u>9,150</u></b>
<b>Total Resources Expended</b>		<b><u>40,743</u></b>	<b><u>35,206</u></b>
<b>Net incoming/(outgoing) resources</b>		<b><u>2,794</u></b>	<b><u>12,149</u></b>

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

**Campsite****Incoming resources:**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Site income:		
Pauline's Lodge Fees	16,445	11,198
Camping Fees	7,363	5,474
Camp Fire	100	-
Equipment hire	-	-
Activities	2,858	5,601
Badges	33	316
TRACS	190	325
Interest received	10	1
Other	<u>616</u>	<u>3,795</u>
<b>Total incoming resources:</b>	<b><u>27,615</u></b>	<b><u>26,710</u></b>

**Resources expended:**

Postage, stationary, telephone & advertising	3,047	3,195
Gas and electric	8,632	7,692
Repairs and renewals	1,653	4,509
Equipment	-	-
Insurance	3,241	3,130
Site expenses	618	250
Cleaning and refuse	5,205	3,389
Water charge	1,591	841
Tractor expenses	-	15
Activities	-	60
Tuckshop	330	98
Alarm	1,568	1,303
Training courses	200	-
Other expenses	<u>129</u>	<u>2,277</u>
<b>Total site expenditure</b>	<b><u>26,214</u></b>	<b><u>26,759</u></b>

**Net incoming/(outgoing) resources**

<b>1,401</b>	<b>(49)</b>
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## Prior year adjustment

<u>6,500</u>	<u>-</u>
<b>7,901</b>	<b>(49)</b>

## Depreciation of equipment

<u>3,763</u>	<u>3,763</u>
<b><u>4,138</u></b>	<b><u>(3,812)</u></b>

**S106 Grant Received**

<b><u>80,000</u></b>	<b><u>42,000</u></b>
<b>84,138</b>	<b>38,188</b>

**Refurbishment costs**

<b><u>107,784</u></b>	<b><u>12,000</u></b>
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**Net (outgoing)/incoming resources**

<b><u>(23,646)</u></b>	<b><u>26,188</u></b>
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**Statement of Financial Activities  
For the Year Ended 31 December 2018**

**Activities Team - "ISMT"**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
South Wales Trip	1,435	1,515
North Wales Trip	110	252
Wild Card Trip	480	-
Expedition challenge	<u>-</u>	<u>660</u>
<b>Total income</b>	<b><u>2,025</u></b>	<b><u>2,427</u></b>
<b>Expenditure</b>		
North Wales Trip	415	-
South Wales trip	1,622	999
Expedition challenge	-	1,100
Wild Card Trip	657	-
Training	<u>-</u>	<u>60</u>
<b>Total expenditure</b>	<b><u>2,694</u></b>	<b><u>2,159</u></b>
<b>Net incoming/ outgoing resources:</b>	<b><u>(669)</u></b>	<b><u>268</u></b>
Opening Balances	3732.90	
Income	<u>2025.40</u>	
	5758.30	
Expenses	2693.68	
Less: Debtor 2019	<u>805.00</u>	
Closing Balance	<u>2259.62</u>	

**Active Support Unit**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Nutters Challenge	150	-
Kudu Challenge	<u>200</u>	<u>-</u>
<b>Total income</b>	<b><u>350</u></b>	<b><u>-</u></b>
<b>Expenditure</b>		
Nutters & Kudu Expenses	<u>242</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>242</u></b>	<b><u>=</u></b>
<b>Net incoming/ outgoing resources:</b>	<b><u>108</u></b>	<b><u>-</u></b>

Balance Transferred from District	2838.00
Net Income	<u>108.30</u>
	2946.30
Add: Creditor 2019	150.00
Less: Debtor 2019	<u>1000.00</u>
Closing Balances	<u>2096.30</u>

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

**Canoe Centre**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Paddlepower	-	2,956
Trips	70	101
Pool sessions	5,553	1,660
Courses	700	276
Casual – group bookings	5,971	3,600
Grants & donations	967	1,686
Gift aid	2,474	821
D of E	1,200	-
Interest	1	-
Insurance receipt	-	4,990
<b>Total income</b>	<b><u>16,936</u></b>	<b><u>16,093</u></b>
<b>Resources expended</b>		
Activities and trips	-	-
Pool hire	1,368	1,170
Training	-	207
Hire of Lakeside	2,222	1,805
Insurance	869	398
Mileage	-	106
Accreditation fees (BCU)	360	360
Storage hire	2,500	2,403
Room Hire	205	-
Other	663	543
<b>Total expenditure</b>	<b><u>8,187</u></b>	<b><u>6,992</u></b>
<b>Net incoming/ outgoing resources</b>	<b>8,749</b>	<b>9,101</b>
<b>Depreciation</b>	<b><u>1485</u></b>	<b><u>-</u></b>
<b>Net incoming for the year</b>	<b><u>7,264</u></b>	<b><u>9,101</u></b>
Opening Balance	14344.45	
Net Income	<u>8749.22</u>	
	23093.67	
Less: Equipment	<u>7428.15</u>	
Closing Balance	<u>15665.52</u>	

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

**Apollo ESU**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Membership subscriptions	3,234	3,543
Camp fees	190	540
Gillwell Trip	1098	-
Other income	<u>594</u>	<u>1,255</u>
<b>Total income</b>	<b><u>5,116</u></b>	<b><u>5,338</u></b>
<b>Expenditure</b>		
Activities	1,644	1,482
Rent	702	702
Camp expenses	200	415
Badges/ scarves	-	178
Mixed receipts	40	875
Gillwell Trip	1,362	-
Membership subscriptions	<u>1,204</u>	<u>920</u>
<b>Total expenditure</b>	<b><u>5,152</u></b>	<b><u>4,572</u></b>
<b>Net incoming/outgoing resources:</b>	<b><u>(36)</u></b>	<b><u>766</u></b>
Opening Balances	3197.90	
Net Expenses	<u>36.44</u>	
Closing Balances	<u>3161.46</u>	

**Spitfire ESU**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Membership subscriptions	2,127	2,169
Capitation	390	-
Camping fees	320	2,188
Other income	<u>275</u>	<u>152</u>
<b>Total income</b>	<b><u>3,112</u></b>	<b><u>4,509</u></b>
<b>Resources expended</b>		
Membership subscription	473	480
Rent	400	-
Activities	288	1,298
Camp equipment	1,008	-
Camp expenditure	255	1,673
PPSA	-	90
Repairs & renewals	-	-
Other expenditures	<u>330</u>	<u>22</u>
<b>Total expenditure</b>	<b><u>2,754</u></b>	<b><u>3,563</u></b>
<b>Net incoming/outgoing resources</b>	<b><u>358</u></b>	<b><u>946</u></b>
Opening Balances	3127.00	
Net Income	<u>357.81</u>	
Closing Balances		<u>3484.81</u>

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

<b>“Jiminys”</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Shop Sales</b>	<b><u>3,322</u></b>	<b><u>2,757</u></b>
<b>Less: Cost of Sales</b>		
Opening Stock	3,149	5,562
Add: Purchases	<u>4,330</u>	<u>3,248</u>
	7,479	8,810
Less: Closing Stock	<u>4,000</u>	<u>3,149</u>
<b>Cost of Sales</b>	<b><u>3,479</u></b>	<b><u>5,661</u></b>
<b>Gross Profit/(Loss)</b>	<b>(157)</b>	<b>(2,904)</b>
<b>Less: Expenses</b>	<b><u>618</u></b>	<b><u>-</u></b>
<b>Net (outgoing)/incoming resources</b>	<b><u>(775)</u></b>	<b><u>(2,904)</u></b>
Opening Balances	3190.41	
Income	<u>3321.88</u>	
	6512.29	
Expenses	<u>4947.70</u>	
Closing Balance	<u>1564.59</u>	

**Statement of Financial Activities  
For the Year Ended 31 December 2018**

**Old Scout Bushcraft**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Incoming resources</b>		
Outreach	-	1,893
From the campsite	-	120
Donations, sales and other income	-	2,003
<b>Total income</b>	<b><u>0</u></b>	<b><u>4,016</u></b>
<b>Resources Expended</b>		
Outreach sessions	-	835
Expenses/ mileage	-	518
Equipment & clothing	-	1,891
Other expenses	-	1,056
PPSA	-	-
R&R	-	-
Insurance	-	271
<b>Total expenditure</b>	<b><u>0</u></b>	<b><u>4,571</u></b>
<b>Net incoming/ outgoing resources</b>	<b><u>0</u></b>	<b><u>(555)</u></b>

Old Scout Bushcraft have transferred from our district to Fareham during 2018, so no accounts will be submitted for this section.

**Statement of Financial Activities  
For the Year Ended 31 March 2018**

**Southampton Joint Finance Committee**

	<u>2018</u>	<u>2017</u>
	£	£
<b>Income:</b>		
Property income – rent, service charges and insurance		25,116
Bank deposit and treasury interest		318
		<u>25,434</u>
<b>Expenditure:</b>		
Distribution to districts		15,000
Insurance		843
Management fees		795
Service charges		2,700
Accountant's fees		1,000
Legal fees		1,613
		<u>21,951</u>
<b>Surplus of Income over Expenditure</b>		<u>3,483</u>
 <b>BALANCE SHEET</b>		
<b>Fixed Assets:</b>		
Unit 4 ~Business Village	<u>255,644</u>	<u>255,644</u>
<b>Current Assets:</b>		
Bank – deposits		20,608
Bank – current		185
Cash held by agent		609
Bank – treasury account		50,240
Debtors		427
		<u>72,069</u>
<b>Current Liabilities:</b>		
Accruals		2,012
Deferred income		4,032
VAT payable		943
		<u>6,987</u>
<b>Net Current Assets</b>		<u>65,082</u>
<b>Net Assets</b>		<u>320,726</u>
Financed by:-		
<b>Capital Account:</b>		
Balance brought forward	320,726	317,243
Surplus income over expenditure		3,483
Balance carried forward		<u>320,726</u>