

**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

Registered Charity Number: 283765

**CONTENTS**

Trustees' Report	1-3
Independent Examiner's Report	4
Consolidated Financial Statement	5
Balance Sheet	6
General Statement of Financial Activities	7
Notes	8-9
Campsite	10
Activities Team	11
Canoe Centre	12
Coloumbus Explorer Unit & Jiminy's	13
Networks & Spartan Explorer Unit	14
Spitfire ESU & Old Scout Bushcraft	15
5 year record	16

## Itchen South District Scouts

### Trustees' Report for the year ended 31 December 2015

#### Trustees

<b>President</b>	Fred Estall
<b>Vice President</b>	Graham Taylor
<b>Vice President</b>	Mrs Phyllis Bartlett
<b>Chair</b>	Ian Hallett until 14 Sept 2015, Acting Chair Dr Aileen Wood from 14 Sept 2015
<b>District Commissioner</b>	Mrs Sharon Ross
<b>District Treasurer</b>	Charles Hockley
<b>District Secretary</b>	Mrs Karen Williams, 22 Monks Road, Netley Abbey, Southampton SO31 5DW

#### 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 1993, 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 representatives, Chair, Treasurer and Secretary together with the District Scout Leaders, individual section leaders and parent's representation and meets every two months. This Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointments 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.

#### Risk and Internal Control

The Executive Committee has identified the major risks to which they believe the District is exposed, these have been 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 neighbouring 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 a part-time contract member of staff to market, administer and develop the campsite. If there was 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. In the worst case scenario the complete closure of the District.
- Reduction or loss of members: The District provides activities for young people aged 6 to 18. If there was 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. In the worst case scenario the complete closure of the District.

## **Itchen South District Scouts**

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 subsidised 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) 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**

In 2015 the District subsidised the expedition to Tanzania, visit to the World Scout Jamboree in Japan and Scout and Cub visit to France. Negotiations continue on behalf of the three district groups and Cricket Activity Centre that are renewing leases held with Southampton City Council and Hampshire County Council. There are ongoing discussions with Eastleigh Borough Council and HCC in connection with development adjoining the campsite. The redevelopment at Lakeside by EBC will greatly improve facilities for the Canoe Centre.

### **Financial Review**

The principal sources of fund in the period were Scout membership subscriptions, campsite income, building rent and activities fees. The principal expenditure in the year was Membership subscriptions to the Scout Association, campsite running costs, grants for overseas visits and general administration expenses.

The total funds show net outgoing resources of £6,062 in the year. The unrestricted funds show net outgoing resources of £6,062 in the year compared to net incoming resources of £2,615 the previous year. This change is due mainly to a reduction in Campsite income, and a small reduction in Campsite expenditure.

A fund of £200 is held for an expedition to India in 2017.

### **Reserves Policy**

The Trustees have established a policy whereby unrestricted funds are not committed or invested 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 31 December 2015 free reserves are £53,798. (£59,841 at 31 December 2014).

## **Itchen South District Scouts**

### **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 main stream banks, and its Principal Bankers are Lloyds Bank plc, 36 Market Street, Eastleigh, Hampshire.

### **Declaration**

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

**Signed on behalf of the Trustees, 22 March 2016:**

**Dr Aileen Wood – Acting District Chair**

**Charles Hockley – District Treasurer**

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2015**

I report on the accounts of the district for the year ended 31 December 2015 which comprise the statement of Financial activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with sections 43 and 44 of the Charities Act 1993. 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 charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 Commission (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 statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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 with accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

.....

**Angela Trainor FCCA**  
**HJS Accountants Limited**  
Chartered Accountants  
12-14 Carlton Place  
Southampton  
Hampshire  
England  
SO15 2EA

# Itchen South District Scouts

## Consolidated Statement of Financial Activities For the Year Ended 31 December 2015

	2015 £	2014 £
	Note	
<b>Incoming resources</b>		
Investment income: Interest received	9	12
Donations	460	130
Membership subscriptions	27,987	29,880
Charitable trading income	72,478	95,247
<b>Total incoming resources</b>	<b>100,934</b>	<b>125,269</b>
<b>Resources Expended</b>		
Direct charitable expenditure:		
Membership subscriptions	23,778	24,098
Charitable trading costs	65,029	82,942
Other expenditure:		
Management and administration of the charity	18,186	15,614
<b>Total resources expended</b>	<b>106,993</b>	<b>122,654</b>
<b>Net (outgoing)/incoming resources</b>	<b>(6,059)</b>	<b>2,615</b>
Fund balances brought forward at 31 December 2014	143,708	141,093
<b>Fund Balances carried forward at 31 December 2015</b>	<b>137,649</b>	<b>143,708</b>

## Itchen South District Scouts

### Balance sheet As at 31 December 2015

		<u>31.12.15</u>	<u>31.12.14</u>
<b>Fixed Assets</b>	Note		
	2		
Buildings		71,776	71,776
Equipment		12,075	14,511
		<b>83,851</b>	<b>86,287</b>
<b>Current Assets</b>			
Stock		5,489	4,123
Debtors		1,586	1,329
Bank and Cash Balances		49,323	56,823
		<b>56,398</b>	<b>62,275</b>
<b>Current liabilities</b>			
Amounts Falling Due Within One Year:			
Deposits received		1,150	-
Creditors		1,450	4,854
		<b>2,600</b>	<b>4,854</b>
<b>Net Current Assets</b>		<b>53,798</b>	<b>57,421</b>
<b>Net Assets</b>		<b>137,649</b>	<b>143,708</b>
<b>The District's Funds</b>			
General Funds		137,649	143,708
<b>Total Funds</b>		<b>137,649</b>	<b>143,708</b>

Charles Hockley – District Treasurer



**Itchen South District Scouts**

**General Statement of Financial Activities  
For the Year Ended 31 December 2015**

		2015 £	2014 £
<b>INCOME AND EXPENDITURE ACCOUNT</b>			
	Note		
<b>Incoming resources</b>			
Membership subscriptions	3	22,530	23,940
Southampton Joint Finance Committee		5,000	5,000
Other Income	4	12,913	10,890
Bank Interest		9	10
<b>Total incoming resources</b>		<b>40,452</b>	<b>39,840</b>
<b>Resources Expended</b>			
Membership subscriptions	3	22,482	23,280
District Officers' Expenses:			
District Commissioner		35	23
District Treasurer		-	151
District Explorer Scout Commissioner		794	989
ADC Scouts		100	8
ADC Cubs		175	242
ADC Young Leaders		-	55
Total District Officer's Expenses		1,104	1,468
Other Expenses:			
St Georges Day		401	905
Postage		-	24
Photocopying Charges		516	772
ESU & Explorer activities		283	-
Activities- Cubs & Beaver		5,120	3,116
Computer Expenses		622	8
District Camp		3,876	221
Donations		712	1,500
Expedition Subsidies and Hardship Funding		500	1,420
Support Worker		30	3,180
Training		460	467
Miscellaneous		2,523	2,533
Total Other Expenses		15,043	14,146
<b>Total resources expended</b>		<b>38,629</b>	<b>38,894</b>
<b>Net incoming resources</b>		<b>1,823</b>	<b>946</b>

**Notes to the financial statements  
For the Year Ended 31 December 2015**

**1. Accounting Policies**

**General**

These financial statements have been prepared under the historic cost convention and in accordance with applicable accounting standards and comply with the statement of Recommended Practice, 'Accounting and Reporting by Charities' published in 2005.

**Depreciation**

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. Fixed Assets**

	Pauline's Lodge £	Equipment £	Total £
<b>COST</b>			
At 1 January 2015	71,776	74,334	146,110
Additions	-	1,224	1,224
<b>At 31 December 2015</b>	<b>71,776</b>	<b>75,558</b>	<b>147,334</b>
<b>DEPRECIATION</b>			
At 1 January 2015	-	59,824	59,823
Charge for the year	-	3,659	3,659
<b>At 31 December 2015</b>	<b>-</b>	<b>63,483</b>	<b>63,483</b>
<b>NET BOOK VALUES</b>			
<b>At 31 December 2014</b>	<b>71,776</b>	<b>14,510</b>	<b>86,286</b>
<b>At 31 December 2015</b>	<b>71,776</b>	<b>12,075</b>	<b>83,851</b>

**2. (a) Pauline's Lodge**

The land for this building owned by Itchen District Scouts was on a 30 year lease until 30 November 2011. The renewal negotiations are continuing.

	£
Building Costs	111,634
Less: Grants Received	39,858
	71,776

**2. (b) Equipment**

Equipment has not been stated at the original cost. This is due to the lack of historical information.

## Itchen South District Scouts

### Notes to the financial statements For the Year Ended 31 December 2015

#### 3. Membership Subscriptions

	<u>2015</u>	<u>2014</u>
	£	£
Income	27,985	29,880
Expenditure	(23,777)	(24,098)
	<b>4,208</b>	<b>5,782</b>

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.

#### 4. Other Income

	<u>2015</u>	<u>2014</u>
	£	£
Donations received	420	130
Miscellaneous income	9,133	5,000
Support worker	-	2,400
Boxing club	3,360	3,360
	<b>12,913</b>	<b>10,890</b>

#### 4. (a) Donations received

The donation of £1,101 for the Alex Rex Fund, received for climbing equipment, in 2013, was spent in 2014.

#### 5. Net (outgoing)/ incoming resources

	<u>2015</u>	<u>2014</u>
	£	£
General	1,823	946
Campsite	(11,280)	4,365
Activities Team	(197)	(583)
Canoe Centre	(496)	(346)
Columbus Explorer Unit	39	(495)
Jiminys	1,279	1,554
Networks	-	(1,861)
Spartan Explorer Unit	917	95
Spitfire ESU	1,010	1,360
Old Scout Bushcraft	846	-
	<b>(6,059)</b>	<b>5,035</b>

#### 6. Transfer of Reserves

The bank balance on the Networks fund of £1,861 was transferred to Itchen North District Scouts during the year 2014.

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2015**

**Campsite**

	<b>2015</b>	<b>2014</b>
	£	£
<b>Incoming resources</b>		
Site income:		
Pauline's Lodge fees	13,646	24,271
Camp Fees	10,141	18,672
Equipment hire	180	-
Abseiling	598	48
Archery	2,349	1,225
Caving	894	102
Climbing	934	378
Rifles	1,328	220
Bouldering	263	-
Other Activities - TRACS, tomahawks & other	1,852	4,083
<b>Total Site Income</b>	<b>32,185</b>	<b>48,999</b>
Bank Deposit Interest	-	1
<b>Total Incoming Resources</b>	<b>32,185</b>	<b>49,000</b>
<b>Resources Expended</b>		
Postage, Stationary, Telephone and Advertising	3,948	4,168
Light and Heat	8,038	7,315
Repairs and Renewals	3,047	5,922
Insurance	5,257	5,057
Site expenses	877	-
Cleaning and Refuse	6,618	6,198
Rent	500	-
Bushcraft	2,380	3,064
County Supplies	438	
Water Charge	5,204	-
Tractor Expense	288	354
Activities	898	-
Depreciation of Equipment	2,278	3,037
Contract Staff	2,870	9,520
Other expenses	824	-
<b>Total Site Expenditure</b>	<b>43,465</b>	<b>44,635</b>
<b>Net (outgoing)/incoming resources</b>	<b>(11,280)</b>	<b>4,365</b>

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2015**

**Activities Team - "ISMT"**

	<b>2015</b>	<b>2014</b>
	£	£
<b>Incoming resources</b>		
Membership subscriptions	-	60
Brecons Trip	1,164	-
SW Coast Path	-	800
South Wales Sky Walkers	-	1,447
South Wales Trip	-	1,540
Donations	-	10
Snowdonia	-	393
<b>Total Incoming Resources</b>	<b>1,164</b>	<b>4,250</b>
<b>Resources Expended</b>		
Membership Subscriptions	-	90
Activities	-	388
Donations	50	-
South Wales Trip	-	1,158
Equipment	48	-
Brecons Trip	1,202	-
Training	61	-
South Wales Sky Walkers	-	1,841
SW Coast Path	-	697
Snowdonia	-	659
<b>Total Team Expenditure</b>	<b>1,361</b>	<b>4,833</b>
<b>Net outgoing resources</b>	<b>(197)</b>	<b>(583)</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2015

#### Canoe Centre

	<b>2015</b>	<b>2014</b>
	£	£
<b>Incoming resources</b>		
Trips	156	440
Paddle Power - Pay As You Go	1,513	1,083
Pool Sessions	240	1,275
Courses	645	3,065
Casual - group bookings	2,725	3,834
Annual fees	110	-
Grants and Donations	250	65
Gift Aid	1,945	-
Other Income	-	213
<b>Total Incoming Resources</b>	<b>7,584</b>	<b>9,975</b>
<b>Resources Expended</b>		
Activities and Trips	90	915
Training	340	775
Hire of Lakes and Pools	4,040	3,666
Insurance	1,043	1,040
Mileage	113	1,651
Accreditation Fees - British Canoe Union	360	354
Storage Hire	1,920	1,920
Other	174	-
<b>Total Centre Expenditure</b>	<b>8,080</b>	<b>10,321</b>
<b>Net outgoing resources</b>	<b>(496)</b>	<b>(346)</b>

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2015**

**Columbus Explorer Unit**

	<b>2015</b>	<b>2014</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	1,096	1,389
Camp Fees	310	700
Other Income	70	-
<b>Total Incoming Resources</b>	<b>1,476</b>	<b>2,089</b>
<b>Resources Expended</b>		
Activities	24	944
Rent	729	702
Membership Subscriptions	210	300
Camp Expenses	94	-
Travel	328	-
Mixed receipts - goods/ food	52	638
<b>Total Unit Expenditure</b>	<b>1,437</b>	<b>2,584</b>
<b>Net outgoing resources</b>	<b>39</b>	<b>(495)</b>

**"Jiminy's"**

	<b>2015</b>	<b>2014</b>
	£	£
<b>Shop Sales</b>	<b>5,912</b>	<b>8,822</b>
<b>Less: Cost of Sales</b>		
Opening Stock	3,981	4,078
Add: Purchases	6,021	7,146
	10,002	11,224
Less: Closing Stock	5,369	3,981
<b>Cost of Sales</b>	<b>4,633</b>	<b>7,243</b>
<b>Gross Profit (21% of sales, 18% in 2014)</b>	<b>1,279</b>	<b>1,579</b>
Less: Expenses	-	25
<b>Net incoming resources</b>	<b>1,279</b>	<b>1,554</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2015

#### Spartan Explorer Unit

	<u>2015</u>	<u>2014</u>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	2,432	3,128
Activities	1,646	160
Gambia	-	7,070
Summer Camp	2,380	1,850
<b>Total Incoming Resources</b>	<b>6,458</b>	<b>12,208</b>
<b>Resources Expended</b>		
Membership Subscriptions	5	-
Activities	4,518	3,673
Gambia	-	7,039
Hall and School Hire	104	272
Capitation	780	-
Scarves, Badges and Books	6	200
Other Expenses	106	929
Opening Stock	90	-
Closing stock	(68)	-
<b>Total Unit Expenditure</b>	<b>5,541</b>	<b>12,113</b>
<b>Net incoming resources</b>	<b>917</b>	<b>95</b>



**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2015**

"Spitfire" ESU	Notes	2015	2014
		£	£
<b>Incoming resources</b>			
Membership Subscriptions		1,927	1,363
Grants & Donations		-	795
Fundraising		453	135
Camp		4,402	1,053
Group income		25	-
<b>Total Incoming Resources</b>		<b>6,807</b>	<b>3,346</b>
<b>Resources Expended</b>			
Membership Subscriptions		300	150
Activites		287	261
Other Camp equipment		185	
Camp Expenditure		4,618	1,466
Group expenditure		376	
Other expenses - depreciation		31	109
<b>Total Unit Expenditure</b>		<b>5,797</b>	<b>1,986</b>
<b>Net incoming resources</b>		<b>1,010</b>	<b>1,360</b>

Old Scout Bushcraft	Notes	2015	2014
		£	£
<b>Incoming resources</b>			
Camp Income		50	-
Outreach sessions		272	-
From Campsite		1,424	
Donations		40	-
<b>Total Incoming Resources</b>		<b>1,786</b>	<b>-</b>
<b>Resources Expended</b>			
Outreach sessions		61	-
Expenses/ mileage		249	-
Equipment		360	
Other expenses		46	-
T-Shirts		224	-
<b>Total Unit Expenditure</b>		<b>940</b>	<b>-</b>
<b>Net incoming resources</b>		<b>846</b>	<b>-</b>

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2015**

**Five Year Record**

**Net incoming/(outgoing) resources  
For the years ended 31 December**

All amounts in £	5 Year Total	2015	2014	2013	2012	2011
General	16,836	1,823	946	1,026	8,912	4,129
Campsite	(22,303)	(11,280)	4,365	(555)	(21,060)	6,227
Activities Team	978	(197)	(583)	1,899	(738)	597
Canoe Centre	(2,498)	(496)	(346)	(508)	(140)	(1,008)
Columbus Explorer Unit	(199)	39	(495)	(410)	759	(92)
Jiminys	5,570	1,279	1,554	2,315	(688)	1,110
Networks	(1,032)	-	(1,861)	463	63	303
Spartan Explorer Unit	1,009	917	95	(86)	(526)	609
Spitfire ESU	2,370	1,010	1,360	-	-	-
Old Scout Bushcraft	846	846	-	-	-	-
Kenya ("Maldives" 2012)	-	-	-	(4,093)	2,812	1,281
<b>Total</b>	<b>1,577</b>	<b>(6,059)</b>	<b>5,035</b>	<b>51</b>	<b>(10,606)</b>	<b>13,156</b>