

Itchen South District Scouts
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2016

Registered Charity Number: 283765

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Itchen South District Scouts

Trustees' Report for the year ended 31 December 2016

Trustees

President	Fred Estall
Vice President	Graham Taylor

Charity Trustees who manage the Charity

	Trustee Name	Office
1	Gordon Brakewell	Chairman
2	Sharon Ross	District Commissioner
3	Karen Williams	Secretary
4	Sam Foulds	Treasurer
5	Mark Langdown	Deputy District Commissioner
6	Christopher Walker	Deputy District Commissioner
7	Richard Rex	District Network Commissioner
8	Stuart Morgan Barstow	District Explorer Scout Commissioner
9	Alister Ross	Elected Member
10	Sallie Freemantle	Elected Member
11	Nicholas Cann	Elected Member
12	Amy Williams	Elected Member
13	Aileen Wood	Nominated Member
14	June Burton	Nominated Member

Advisors

1	Jan Barfoot	Adult Training
2	Martin Dale	ADC Campsite
3	Andy Furniss	Cricket Activity Centre
4	Steve Moore	Healthy and Safety

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.

Itchen South District Scouts

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.

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

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. The District hope to finally conclude the negotiations with Hampshire County Council over the long-term Lease with Cricket Activity Centre. We have requested a 30-year Lease which will greatly affect the level of funding we can achieve from outside sources and improve on the S106 Agreement with Eastleigh Borough Council which is earmarked to redevelop the site. This will open the site to hopefully more young people wanting outdoor experiences and activities. The redevelopment at Eastleigh Lakeside eventually came to fruition at the end of the year and the Canoe Club now have splendid facilities to store their equipment and further develop the skills they offer to Scouting.

Itchen South District Scouts

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 £8,481 in the year. The unrestricted funds show net outgoing resources of £8,481 in the year compared to net outgoing resources of £6,059 in the previous year. This change is due mainly to a reduction in Campsite income, District Treasurer income, and a 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 2016 free reserves are £42,742 (£53,798 at 31 December 2015).

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, on

Gordon Brakewell - District Chair

Sam Foulds – District Treasurer

Itchen South District Scouts

Independent Examiner's Report to the Trustees For the Year Ended 31 December 2016

I report on the accounts of the district for the year ended 31 December 2016 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 in accordance 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

Balance sheet As at 31 December 2016

	Note	<u>31.12.16</u>	<u>31.12.15</u>
Fixed Assets	2		
Buildings		71,776	71,776
Equipment		14,650	12,075
		86,426	83,851
Current Assets			
Stock		5,562	5,489
Debtors		1,481	1,586
Bank and Cash Balances		45,175	49,323
		52,218	56,398
Current liabilities			
Amounts Falling Due Within One Year:			
Deposits received		8,020	1,150
Creditors		1,456	1,450
		9,476	2,600
Net Current Assets		42,742	53,798
Net Assets		129,168	137,649
The District's Funds			
General Funds		129,168	137,649
Total Funds		129,168	137,649

Sam Foulds– District Treasurer

Itchen South District Scouts

General Statement of Financial Activities For the Year Ended 31 December 2016

		2016 £	2015 £
INCOME AND EXPENDITURE ACCOUNT			
	Note		
Incoming resources			
Membership subscriptions	3	21,978	22,530
Southampton Joint Finance Committee		5,000	5,000
Other Income	4	6,782	12,913
Bank Interest		8	9
Total incoming resources		33,768	40,452
Resources Expended			
Membership subscriptions	3	21,757	22,482
District Officers' Expenses:			
District Commissioner		-	35
District Explorer Scout Commissioner		-	794
Land Lease		600	-
ADC Scouts		-	100
ADC Cubs		-	175
Total District Officer's Expenses		600	1,104
Other Expenses:			
St Georges Day		100	401
Photocopying Charges		-	516
ESU & Explorer activities		109	283
Activities- Cubs & Beaver		3,350	5,120
Computer Expenses		8	622
Campsite Grant		8,810	-
District Camp		286	3,876
Donations		225	712
Expedition Subsidies and Hardship Funding		-	500
Support Worker		-	30
Training		167	460
Miscellaneous		2,487	2,523
Total Other Expenses		15,542	15,043
Total resources expended		37,899	38,629
Net (outgoing)/incoming resources		(4,131)	1,823

Itchen South District Scouts

Notes to the financial statements For the Year Ended 31 December 2016

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 £
COST			
At 1 January 2016	71,776	75,558	147,334
Additions	-	6,338	6,338
At 31 December 2016	71,776	81,896	153,672
DEPRECIATION			
At 1 January 2016	-	63,483	63,483
Charge for the year	-	3,763	3,763
At 31 December 2016	-	67,246	67,246
NET BOOK VALUES			
At 31 December 2015	71,776	12,075	83,851
At 31 December 2016	71,776	14,650	86,426

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
	<u>71,776</u>

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 2016

3. Membership Subscriptions

	2016	2015
	£	£
Income	27,871	27,985
<u>Expenditure</u>	<u>(23,312)</u>	<u>(23,777)</u>
	4,559	4,208

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

	2016	2015
	£	£
Donations received	695	420
Miscellaneous income	2,447	9,133
Support worker	-	-
<u>Boxing club</u>	<u>3,640</u>	<u>3,360</u>
	6,782	12,913

5. Net outgoing resources

	2016	2015
	£	£
General	(4,131)	1,823
Campsite	(2,467)	(11,280)
Activities Team	192	(197)
Canoe Centre	1,756	(496)
Columbus Explorer Unit	(140)	39
Jiminy's	(4,657)	1,279
Spartan Explorer Unit	(409)	917
Apollo	305	-
Spitfire ESU	532	1,010
<u>Old Scout Bushcraft</u>	<u>538</u>	<u>846</u>
	(8,481)	(6,059)

6. Transfer of Reserves

The reserves balances on the Columbus and Spartan accounts of £171 and £2,843, respectively, were transferred to Apollo on 1 October 2016

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Campsite

	2016	2015
	£	£
Incoming resources		
Site income:		
Pauline's Lodge fees	6,005	13,646
Camp Fees	9,601	10,141
Donations	10	-
Equipment hire	152	180
Abseiling	380	598
Archery	1,527	2,349
Caving	660	894
Climbing	740	934
Rifles	1,180	1,328
Bouldering	30	263
Other Activities - TRACS, tomahawks & other	1,465	1,852
Total Site Income	21,750	32,185
Transfer from Jiminys	5,000	-
Total Incoming Resources	26,750	32,185
Resources Expended		
Postage, Stationary, Telephone and Advertising	5,613	3,948
Light and Heat	6,799	8,038
Repairs and Renewals	4,329	3,047
Equipment hire	736	-
Insurance	3,175	5,257
Site expenses	-	877
Cleaning and Refuse	1,562	6,618
Rent	-	500
Bushcraft	-	2,380
County Supplies	-	438
Water Charge	3,062	5,204
Tractor Expense	355	288
Activities	-	898
Subscriptions	152	-
Depreciation of Equipment	2,474	2,278
Contract Staff	-	2,870
Other expenses	960	824
Total Site Expenditure	29,217	43,465
Net outgoing resources	(2,467)	(11,280)

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Activities Team - "ISMT"

	<u>2016</u>	<u>2015</u>
	£	£
Incoming resources		
Brecons Trip	-	1,164
South Wales Trip	1,545	-
Total Incoming Resources	<u>1,545</u>	<u>1,164</u>
Resources Expended		
Insurance	55	-
Donations	-	50
South Wales Trip	1,298	-
Equipment	-	48
Brecons Trip	-	1,202
Training	-	61
Total Team Expenditure	<u>1,353</u>	<u>1,361</u>
Net incoming/(outgoing) resources	<u>192</u>	<u>(197)</u>

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Canoe Centre	2016	2015
	£	£
Incoming resources		
Trips	20	156
Paddle Power - Pay As You Go	2,167	1,513
Pool Sessions	1,323	240
Courses	1,199	645
Casual - group bookings	3,320	2,725
Annual fees	-	110
Grants and Donations	275	250
Gift Aid	436	1,945
Other Income - payments	680	-
Total Incoming Resources	9,420	7,584
Resources Expended		
Activities and Trips	3,930	90
Pool	1,080	-
Training	255	340
Repairs and renewals	483	-
Hire of Lakes and Pools	-	4,040
Insurance	1,078	1,043
Mileage	130	113
Accreditation Fees - British Canoe Union	360	360
Storage Hire	-	1,920
Other	348	174
Total Centre Expenditure	7,664	8,080
Net incoming/(outgoing) resources	1,756	(496)

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Columbus Explorer Unit

	2016	2015
	£	£
Incoming resources		
Membership Subscriptions	1,457	1,096
Camp Fees	-	310
Other Income	-	70
Total Incoming Resources	1,457	1,476
Resources Expended		
Activities	129	24
Rent	527	729
Entertaining	482	-
Membership Subscriptions	370	210
Camp Expenses	-	94
Travel	7	328
Mixed receipts - goods/ food	82	52
Total Unit Expenditure	1,597	1,437
Net (outgoing)/incoming resources	(140)	39

"Jiminys"

	2016	2015
	£	£
Shop Sales	4,678	5,912
Less: Cost of Sales		
Opening Stock	5,369	3,981
Add: Purchases	4,267	6,021
	9,636	10,002
Less: Closing Stock	5,301	5,369
Cost of Sales	4,335	4,633
Gross Profit (7% of sales, 21% in 2015)	343	1,279
Less: Transfer	(5,000)	-
Net (outgoing)/ incoming resources	(4,657)	1,279

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Spartan Explorer Unit

	2016	2015
	£	£
Incoming resources		
Membership Subscriptions	1,426	2,432
Activities	531	1,646
Summer Camp	1,065	2,380
Total Incoming Resources	3,022	6,458
Resources Expended		
Membership Subscriptions	-	5
Summer camp	1397	-
Activities	883	4,518
Hall and School Hire	200	104
Capitation	555	780
Scarves, Badges and Books	315	6
Other Expenses	118	106
Opening Stock	68	90
Closing stock	(105)	(68)
Total Unit Expenditure	3,431	5,541
Net (outgoing)/incoming resources	(409)	917

"Spitfire" ESU

	2015	2015
	£	£
Incoming resources		
Membership Subscriptions	2,246	1,927
Fundraising	-	453
Camp	355	4,402
Group income	-	25
Total Incoming Resources	2,601	6,807
Resources Expended		
Membership Subscriptions	630	300
Activites	603	287
Other Camp equipment	153	185
Camp Expenditure	100	4,618
Food & Petrol	331	-
PPSA	64	-
Repairs & Renewals	23	-
Group expenditure	-	376
Other expenses - depreciation	165	31
Total Unit Expenditure	2,069	5,797
Net incoming resources	532	1,010

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Apollo

	<u>2016</u>
	£
Incoming resources	
Membership Subscriptions	764
Activities	690
Summer Camp	280
Total Incoming Resources	1,734
Resources Expended	
Rents	175
Computer	21
Activities	1,101
Scarves, Badges and Books	237
Closing stock	(105)
Total Unit Expenditure	1,429
Net incoming resources	305

Old Scout Bushcraft

	<u>2016</u>	<u>2015</u>
	£	£
Incoming resources		
Camp Income	-	50
Outreach sessions	2,730	272
From Campsite	-	1,424
Donations	410	40
Total Incoming Resources	3,140	1,786
Resources Expended		
Outreach sessions	186	61
Expenses/ mileage	283	249
Equipment	1,657	360
Other expenses	5	46
PPSA	218	-
R&R	253	-
T-Shirts	-	224
Total Unit Expenditure	2,602	940
Net incoming resources	538	846

Itchen South District Scouts

Statement of Financial Activities For the Year Ended 31 December 2016

Five Year Record

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

All amounts in £	5 Year Total	2016	2015	2014	2013	2012
General	8,576	(4,131)	1,823	946	1,026	8,912
Campsite	(30,997)	(2,467)	(11,280)	4,365	(555)	(21,060)
Activities Team	573	192	(197)	(583)	1,899	(738)
Canoe Centre	266	1,756	(496)	(346)	(508)	(140)
Columbus Explorer Unit	(247)	(140)	39	(495)	(410)	759
Jiminys	(197)	(4,657)	1,279	1,554	2,315	(688)
Networks	(1,335)	-	-	(1,861)	463	63
Spartan Explorer Unit	(9)	(409)	917	95	(86)	(526)
Apollo	305	305	-	-	-	-
Spitfire ESU	2,902	532	1,010	1,360	-	-
Old Scout Bushcraft	1,384	538	846	-	-	-
Kenya ("Maldives" 2012)	(1,281)	-	-	-	(4,093)	2,812
Total	(20,060)	(8,481)	(6,059)	5,035	51	(10,606)