

**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 December 2014**

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	15
Kenya & 5 year record	16

**Trustees' Report for the year ended 31 December 2014**

**Trustees**

<b>President</b>	Fred Estall
<b>Vice President</b>	Roy Bartlett
<b>Vice President</b>	Mrs Phyllis Bartlett
<b>Chairman</b>	Ian Hallett
<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.

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 Campsite 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), Canoe Centre and support team (ISST).

### **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 2014 the District subsidised the expedition to The Gambia. Negotiations continue on behalf of the three district groups and Cricket Camp 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 improve facilities for the Canoe Centre. A Chartered Management Institute diploma training course has been held.

### **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 and General administration expenses.

The total funds show net incoming resources of £2,615 in the year. The unrestricted funds show net incoming resources of £2,615 in the year compared to £51 the previous year. This change is due mainly to an increase in Campsite income, and a reduction in Campsite expenditure.

A restricted fund of £1,101 has been expended this year and the project in memory of Alan Rex is coming to fruition.

### **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 2014 free reserves are £57,421 (£50,862 at 31 December 2013).

### **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.

## **Itchen South District Scouts**

### **Declaration**

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

**Signed on behalf of the Trustees, 24 March 2015:**

**Ian Hallett – District Chairman**

**Charles Hockley – District Treasurer**

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2014**

I report on the accounts of the district for the year ended 31 December 2014 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 2014

	2014 £	2013 £
	Note	
<b>Incoming resources</b>		
Investment income: Interest received	12	11
Donations	130	7,190
Membership subscriptions	29,880	26,534
Charitable trading income	95,247	110,635
<b>Total incoming resources</b>	<b>125,269</b>	<b>144,370</b>
<b>Resources Expended</b>		
Direct charitable expenditure:		
Membership subscriptions	24,098	24,377
Charitable trading costs	82,942	103,445
Other expenditure:		
Management and administration of the charity	15,614	16,497
<b>Total resources expended</b>	<b>122,654</b>	<b>144,319</b>
<b>Net incoming resources</b>	<b>2,615</b>	<b>51</b>
Fund balances brought forward at 31 December 2013	141,093	141,042
<b>Fund Balances carried forward at 31 December 2014</b>	<b>143,708</b>	<b>141,093</b>

## Itchen South District Scouts

### Balance sheet As at 31 December 2014

		<u>31.12.14</u>	<u>31.12.13</u>
<b>Fixed Assets</b>	<b>Note</b>		
	2		
Buildings		71,776	71,776
Equipment		14,511	17,354
		<b>86,287</b>	<b>89,130</b>
<b>Current Assets</b>			
Stock		4,123	4,159
Debtors		1,329	6,636
Bank and Cash Balances		56,823	49,096
		<b>62,275</b>	<b>59,891</b>
<b>Current liabilities</b>			
Amounts Falling Due Within One Year:			
Deposits received		1,210	4,479
Creditors		3,644	3,449
		<b>4,854</b>	<b>7,928</b>
<b>Net Current Assets</b>		<b>57,421</b>	<b>51,963</b>
<b>Net Assets</b>		<b>143,708</b>	<b>141,093</b>
<b>The District's Funds</b>			
Unrestricted Funds			
General Funds		143,708	139,992
Restricted Funds		-	1,101
<b>Total Funds</b>		<b>143,708</b>	<b>141,093</b>



## Itchen South District Scouts

### General Statement of Financial Activities For the Year Ended 31 December 2014

		2014 £	2013 £
<b>INCOME AND EXPENDITURE ACCOUNT</b>			
	<b>Note</b>		
<b>Incoming resources</b>			
Membership subscriptions	3	23,940	21,280
Southampton Joint Finance Committee		5,000	5,500
Other Income	4	10,890	13,368
Bank Interest		10	9
<b>Total incoming resources</b>		<b>39,840</b>	<b>40,158</b>
<b>Resources Expended</b>			
Membership subscriptions	3	23,280	22,635
District Officers' Expenses:			
District Commissioner		23	40
District Chairman		-	163
District Secretary and Appointments Secretary		-	170
District Treasurer		151	-
District Explorer Scout Commissioner		989	-
ADC Scouts		8	161
ADC Cubs		242	121
ADC Beavers		-	-
ADC Young Leaders		55	-
<b>Total District Officer's Expenses</b>		<b>1,468</b>	<b>655</b>
Other Expenses:			
St Georges Day		905	20
Postage		24	-
Photocopying Charges		772	373
Accountancy Fees		-	-
Computer Expenses		8	780
Beaver Activities Marwell		3,116	-
District Camp		221	7,393
Badges		-	386
Trailer Expenses		-	-
Donations		1,500	200
Repairs and Electrical		-	-
Expedition Subsidies and Hardship Funding		1,420	1,948
Support Worker		3,180	980
Training		467	1,047
Miscellaneous		2,533	2,715
<b>Total Other Expenses</b>		<b>14,146</b>	<b>15,841</b>
<b>Total resources expended</b>		<b>38,894</b>	<b>39,131</b>
<b>Net incoming resources</b>		<b>946</b>	<b>1,027</b>

**Notes to the financial statements  
For the Year Ended 31 December 2014**

**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**

	<b>Pauline's Lodge</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>COST</b>			
At 1 January 2014	71,776	72,839	144,615
Additions	-	1,495	1,495
<b>At 31 December 2014</b>	<b>71,776</b>	<b>74,334</b>	<b>146,110</b>
<b>DEPRECIATION</b>			
At 1 January 2014	-	55,485	55,485
Charge for the year	-	4,338	4,338
<b>At 31 December 2014</b>	<b>-</b>	<b>59,823</b>	<b>59,823</b>
<b>NET BOOK VALUES</b>			
<b>At 31 December 2013</b>	<b>71,776</b>	<b>17,354</b>	<b>89,130</b>
<b>At 31 December 2014</b>	<b>71,776</b>	<b>14,511</b>	<b>86,287</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 2014

#### 3. Membership Subscriptions

	<b>2014</b>	<b>2013</b>
	£	£
Income	23,940	21,280
Expenditure	(24,098)	(22,635)
	<b>(158)</b>	<b>(1,355)</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

	<b>2014</b>	<b>2013</b>
	£	£
Donations received	130	1,101
Miscellaneous income	5,000	1,560
Camp fees	-	7,347
Support worker	2,400	-
Boxing club	3,360	3,360
	<b>10,890</b>	<b>13,368</b>

#### 4. (a) Donations received

Donations received in 2013 include £1,101 for the Alan Rex fund.

This fund is restricted to expenditure on climbing equipment. The donation was spent in 2014.

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

	<b>2014</b>	<b>2013</b>
	£	£
General	946	1,026
Campsite	1,945	(555)
Activities Team	(583)	1,899
Canoe Centre	(346)	(508)
Columbus Explorer Unit	(495)	(410)
Jiminys	1,554	2,315
Networks	(1,861)	463
Spartan Explorer Unit	95	(86)
Spitfire ESU	1,360	-
Kenya ("Maldives" 2012)	-	(4,093)
	<b>2,615</b>	<b>51</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.

# Itchen South District Scouts

## Statement of Financial Activities For the Year Ended 31 December 2014

### Campsite

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Site income:		
Pauline's Lodge fees	24,271	22,568
Camp Fees	16,252	12,180
Marquee Hire	-	60
Abseiling	48	1,062
Archery	1,225	2,402
Canoeing	-	648
Caving	102	897
Climbing	378	2,036
Rifles	220	1,304
Sledges/Pioneering	-	528
Other Activities	4,083	6,193
<b>Total Site Income</b>	<b>46,579</b>	<b>49,878</b>
Donations Received	-	30
Bank Deposit Interest	1	1
<b>Total Incoming Resources</b>	<b>46,580</b>	<b>49,909</b>
<b>Resources Expended</b>		
Postage, Stationary, Telephone and Advertising	4,168	4,648
Light and Heat	7,315	8,782
Repairs and Renewals	5,922	4,895
Insurance	5,057	5,111
Hire and Field	-	1,000
Cleaning and Refuse	6,198	7,934
Refreshments	-	-
Sundries	3,064	2,517
Water Charge	-	(64)
Tractor Expense	354	803
Training and CMI	-	1,089
Membership Subscriptions	-	224
Depreciation of Equipment	3,037	4,050
Contract Staff	9,520	9,475
<b>Total Site Expenditure</b>	<b>44,635</b>	<b>50,464</b>
<b>Net incoming/(outgoing) resources</b>	<b>1,945</b>	<b>(555)</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Activities Team - "ISMT"

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership subscriptions	60	168
Activities	-	1,379
SW Coast Path	800	-
IOW Cycle Challenge	-	-
South Wales Sky Walkers	1,447	5,230
South Wales Trip	1,540	-
Donations	10	2,105
Snowdonia	393	-
Other income	-	2,163
<b>Total Incoming Resources</b>	<b>4,250</b>	<b>11,045</b>
<b>Resources Expended</b>		
Membership Subscriptions	90	168
Activities	388	2,297
Swiss Trip	-	-
South Wales Trip	1,158	1,281
IOW Cycle Challenge	-	-
South Wales Sky Walkers	1,841	3,470
SW Coast Path	697	-
Snowdonia	659	-
Other Expenses	-	1,930
<b>Total Team Expenditure</b>	<b>4,833</b>	<b>9,146</b>
<b>Net (outgoing) / incoming resources</b>	<b>(583)</b>	<b>1,899</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Canoe Centre

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Trips	440	2,295
Paddle Power - Pay As You Go	1,083	1,080
Pool Sessions	1,275	861
Duke of Edinburgh	-	1,338
Courses	3,065	2,744
Casual - group bookings	3,834	1,070
Grants and Donations	65	225
Interest Received	-	-
Gift Aid	-	-
Other Income	213	171
<b>Total Incoming Resources</b>	<b>9,975</b>	<b>9,783</b>
<b>Resources Expended</b>		
Activities and Trips	915	1604
Membership Subscriptions	-	84
Canoes and Equipment	-	-
Training	775	738
Hire of Lakes and Pools	3,666	2,773
Insurance	1,040	1,006
Mileage and Other Expenses	1,651	1,862
Accreditation Fees - British Canoe Union	354	424
Storage Hire	1,920	1,800
<b>Total Centre Expenditure</b>	<b>10,321</b>	<b>10,291</b>
<b>Net outgoing resources</b>	<b>(346)</b>	<b>(508)</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Columbus Explorer Unit

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	1,389	1,246
Camp Fees	700	350
Other Income	-	300
<b>Total Incoming Resources</b>	<b>2089</b>	<b>1,896</b>
<b>Resources Expended</b>		
Activities	944	601
Rent	702	702
Membership Subscriptions	300	280
Camp Expenses	-	256
Other Expenses	638	467
<b>Total Unit Expenditure</b>	<b>2,584</b>	<b>2,305</b>
<b>Net outgoing resources</b>	<b>(495)</b>	<b>(410)</b>

#### "Jiminys"

	<b>2014</b>	<b>2013</b>
	£	£
<b>Shop Sales</b>	<b>8,822</b>	<b>10,130</b>
<b>Less: Cost of Sales</b>		
Opening Stock	4,078	5,604
Add: Purchases	7,146	6,264
	11,224	11,867
Less: Closing Stock	3,981	4,078
<b>Cost of Sales</b>	<b>7,243</b>	<b>7,789</b>
<b>Gross Profit (18% of sales, 23% in 2013)</b>	<b>1,579</b>	<b>2,341</b>
Less: Expenses	25	27
<b>Net incoming resources</b>	<b>1,554</b>	<b>2,315</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Networks

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	-	1,248
Explorers income	-	180
<b>Total Incoming Resources</b>	<b>-</b>	<b>1,428</b>
<b>Resources Expended</b>		
Membership Subscriptions	-	538
Explorers expenses	-	67
Transfer to Itchen North District Scouts	1,861	
Hall Rent	-	360
<b>Total Network Expenditure</b>	<b>1,861</b>	<b>965</b>
<b>Net (outgoing)/incoming resources</b>	<b>(1,861)</b>	<b>463</b>

#### Spartan Explorer Unit

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	3,128	2,592
Activities	160	1,974
Gambia	7,070	100
Summer Camp	1,850	-
Scarves, Badges and Books	-	-
Other Income	-	-
<b>Total Incoming Resources</b>	<b>12,208</b>	<b>4,666</b>
<b>Resources Expended</b>		
Membership Subscriptions	-	448
Activities	3,673	3,404
Gambia	7,039	111
Hall and School Hire	272	264
Scarves, Badges and Books	200	68
Other Expenses	929	458
<b>Total Unit Expenditure</b>	<b>12,113</b>	<b>4,752</b>
<b>Net incoming/(outgoing) resources</b>	<b>95</b>	<b>(86)</b>



## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

"Spitfire" ESU	Notes	2014	2013
		£	£
<b>Incoming resources</b>			
Membership Subscriptions		1,363	-
Grants & Donations		795	-
Fundraising		135	-
Camp		1,053	-
Other Income		-	-
<b>Total Incoming Resources</b>		<b>3,346</b>	-
<b>Resources Expended</b>			
Membership Subscriptions		150	-
Activites		261	-
Camp Expenditure		1,466	-
Other expenses		109	-
<b>Total Unit Expenditure</b>		<b>1,986</b>	-
<b>Net incoming resources</b>		<b>1,360</b>	-

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2014**

**"Kenya"**

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Donations	-	3,729
Fundraising	-	7,548
Other Income	-	-
<b>Total Incoming Resources</b>	<b>-</b>	<b>11,277</b>
<b>Resources Expended</b>		
Activities	-	13,020
Fundraising	-	1,969
Administration	-	381
<b>Total Expedition Expenditure</b>	<b>-</b>	<b>15,370</b>
<b>Net outgoing resources</b>	<b>-</b>	<b>(4,093)</b>

**Five Year Record**

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

<b>All amounts in £</b>	<b>5 Year Total</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010 (9 Mths)</b>
General	6,357	946	1,026	8,912	4,129	(8,656)
Campsite	(3,510)	1,945	(555)	(21,060)	6,227	9,933
Activities Team	1,083	(583)	1,899	(738)	597	(92)
Canoe Centre	145	(346)	(508)	(140)	(1,008)	2,147
Columbus Explorer Unit	37	(495)	(410)	759	(92)	275
Jiminys	2,767	1,554	2,315	(688)	1,110	(1,524)
Networks	(831)	(1,861)	463	63	303	201
Spartan Explorer Unit	303	95	(86)	(526)	609	211
Spitfire ESU	1,360	1,360	-	-	-	-
Kenya ("Maldives" 2012)	-	-	(4,093)	2,812	1,281	-
<b>Total</b>	<b>7,711</b>	<b>2,615</b>	<b>51</b>	<b>(10,606)</b>	<b>13,156</b>	<b>2,495</b>

**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 December 2014**

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	15
Kenya & 5 year record	16

**Trustees' Report for the year ended 31 December 2014**

**Trustees**

<b>President</b>	Fred Estall
<b>Vice President</b>	Roy Bartlett
<b>Vice President</b>	Mrs Phyllis Bartlett
<b>Chairman</b>	Ian Hallett
<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.

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 Campsite 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), Canoe Centre and support team (ISST).

### **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 2014 the District subsidised the expedition to The Gambia. Negotiations continue on behalf of the three district groups and Cricket Camp 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 improve facilities for the Canoe Centre. A Chartered Management Institute diploma training course has been held.

### **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 and General administration expenses.

The total funds show net incoming resources of £2,615 in the year. The unrestricted funds show net incoming resources of £2,615 in the year compared to £51 the previous year. This change is due mainly to an increase in Campsite income, and a reduction in Campsite expenditure.

A restricted fund of £1,101 has been expended this year and the project in memory of Alan Rex is coming to fruition.

### **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 2014 free reserves are £57,421 (£50,862 at 31 December 2013).

### **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.

## **Itchen South District Scouts**

### **Declaration**

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

**Signed on behalf of the Trustees, 24 March 2015:**

**Ian Hallett – District Chairman**

**Charles Hockley – District Treasurer**

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2014**

I report on the accounts of the district for the year ended 31 December 2014 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 2014**

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
		<b>Note</b>
<b>Incoming resources</b>		
Investment income: Interest received	12	11
Donations	130	7,190
Membership subscriptions	29,880	26,534
Charitable trading income	95,247	110,635
<b>Total incoming resources</b>	<b>125,269</b>	<b>144,370</b>
<b>Resources Expended</b>		
Direct charitable expenditure:		
Membership subscriptions	24,098	24,377
Charitable trading costs	82,942	103,445
Other expenditure:		
Management and administration of the charity	15,614	16,497
<b>Total resources expended</b>	<b>122,654</b>	<b>144,319</b>
<b>Net incoming resources</b>	<b>2,615</b>	<b>51</b>
Fund balances brought forward at 31 December 2013	141,093	141,042
<b>Fund Balances carried forward at 31 December 2014</b>	<b>143,708</b>	<b>141,093</b>

## Itchen South District Scouts

### Balance sheet As at 31 December 2014

		<u>31.12.14</u>	<u>31.12.13</u>
<b>Fixed Assets</b>	<b>Note</b>		
	2		
Buildings		71,776	71,776
Equipment		14,511	17,354
		<b>86,287</b>	<b>89,130</b>
<b>Current Assets</b>			
Stock		4,123	4,159
Debtors		1,329	6,636
Bank and Cash Balances		56,823	49,096
		<b>62,275</b>	<b>59,891</b>
<b>Current liabilities</b>			
Amounts Falling Due Within One Year:			
Deposits received		1,210	4,479
Creditors		3,644	3,449
		<b>4,854</b>	<b>7,928</b>
<b>Net Current Assets</b>		<b>57,421</b>	<b>51,963</b>
<b>Net Assets</b>		<b>143,708</b>	<b>141,093</b>
<b>The District's Funds</b>			
Unrestricted Funds			
General Funds		143,708	139,992
Restricted Funds		-	1,101
<b>Total Funds</b>		<b>143,708</b>	<b>141,093</b>

## Itchen South District Scouts

### General Statement of Financial Activities For the Year Ended 31 December 2014

		2014 £	2013 £
<b>INCOME AND EXPENDITURE ACCOUNT</b>			
	Note		
<b>Incoming resources</b>			
Membership subscriptions	3	23,940	21,280
Southampton Joint Finance Committee		5,000	5,500
Other Income	4	10,890	13,368
Bank Interest		10	9
<b>Total incoming resources</b>		<b>39,840</b>	<b>40,158</b>
<b>Resources Expended</b>			
Membership subscriptions	3	23,280	22,635
District Officers' Expenses:			
District Commissioner		23	40
District Chairman		-	163
District Secretary and Appointments Secretary		-	170
District Treasurer		151	-
District Explorer Scout Commissioner		989	-
ADC Scouts		8	161
ADC Cubs		242	121
ADC Beavers		-	-
ADC Young Leaders		55	-
<b>Total District Officer's Expenses</b>		<b>1,468</b>	<b>655</b>
Other Expenses:			
St Georges Day		905	20
Postage		24	-
Photocopying Charges		772	373
Accountancy Fees		-	-
Computer Expenses		8	780
Beaver Activities Marwell		3,116	-
District Camp		221	7,393
Badges		-	386
Trailer Expenses		-	-
Donations		1,500	200
Repairs and Electrical		-	-
Expedition Subsidies and Hardship Funding		1,420	1,948
Support Worker		3,180	980
Training		467	1,047
Miscellaneous		2,533	2,715
<b>Total Other Expenses</b>		<b>14,146</b>	<b>15,841</b>
<b>Total resources expended</b>		<b>38,894</b>	<b>39,131</b>
<b>Net incoming resources</b>		<b>946</b>	<b>1,027</b>

**Notes to the financial statements  
For the Year Ended 31 December 2014**

**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**

	<b>Pauline's Lodge</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>COST</b>			
At 1 January 2014	71,776	72,839	144,615
Additions	-	1,495	1,495
<b>At 31 December 2014</b>	<b>71,776</b>	<b>74,334</b>	<b>146,110</b>
<b>DEPRECIATION</b>			
At 1 January 2014	-	55,485	55,485
Charge for the year	-	4,338	4,338
<b>At 31 December 2014</b>	<b>-</b>	<b>59,823</b>	<b>59,823</b>
<b>NET BOOK VALUES</b>			
<b>At 31 December 2013</b>	<b>71,776</b>	<b>17,354</b>	<b>89,130</b>
<b>At 31 December 2014</b>	<b>71,776</b>	<b>14,511</b>	<b>86,287</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 2014

#### 3. Membership Subscriptions

	<u>2014</u>	<u>2013</u>
	£	£
Income	23,940	21,280
Expenditure	(24,098)	(22,635)
	<b>(158)</b>	<b>(1,355)</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>2014</u>	<u>2013</u>
	£	£
Donations received	130	1,101
Miscellaneous income	5,000	1,560
Camp fees	-	7,347
Support worker	2,400	-
Boxing club	3,360	3,360
	<b>10,890</b>	<b>13,368</b>

#### 4. (a) Donations received

Donations received in 2013 include £1,101 for the Alan Rex fund.

This fund is restricted to expenditure on climbing equipment. The donation was spent in 2014.

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

	<u>2014</u>	<u>2013</u>
	£	£
General	946	1,026
Campsite	1,945	(555)
Activities Team	(583)	1,899
Canoe Centre	(346)	(508)
Columbus Explorer Unit	(495)	(410)
Jiminys	1,554	2,315
Networks	(1,861)	463
Spartan Explorer Unit	95	(86)
Spitfire ESU	1,360	-
Kenya ("Maldives" 2012)	-	(4,093)
	<b>2,615</b>	<b>51</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.

# Itchen South District Scouts

## Statement of Financial Activities For the Year Ended 31 December 2014

### Campsite

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Site income:		
Pauline's Lodge fees	24,271	22,568
Camp Fees	16,252	12,180
Marquee Hire	-	60
Abseiling	48	1,062
Archery	1,225	2,402
Canoeing	-	648
Caving	102	897
Climbing	378	2,036
Rifles	220	1,304
Sledges/Pioneering	-	528
Other Activities	4,083	6,193
<b>Total Site Income</b>	<b>46,579</b>	<b>49,878</b>
Donations Received	-	30
Bank Deposit Interest	1	1
<b>Total Incoming Resources</b>	<b>46,580</b>	<b>49,909</b>
<b>Resources Expended</b>		
Postage, Stationary, Telephone and Advertising	4,168	4,648
Light and Heat	7,315	8,782
Repairs and Renewals	5,922	4,895
Insurance	5,057	5,111
Hire and Field	-	1,000
Cleaning and Refuse	6,198	7,934
Refreshments	-	-
Sundries	3,064	2,517
Water Charge	-	(64)
Tractor Expense	354	803
Training and CMI	-	1,089
Membership Subscriptions	-	224
Depreciation of Equipment	3,037	4,050
Contract Staff	9,520	9,475
<b>Total Site Expenditure</b>	<b>44,635</b>	<b>50,464</b>
<b>Net incoming/(outgoing) resources</b>	<b>1,945</b>	<b>(555)</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Activities Team - "ISMT"

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership subscriptions	60	168
Activities	-	1,379
SW Coast Path	800	-
IOW Cycle Challenge	-	-
South Wales Sky Walkers	1,447	5,230
South Wales Trip	1,540	-
Donations	10	2,105
Snowdonia	393	-
Other income	-	2,163
<b>Total Incoming Resources</b>	<b>4,250</b>	<b>11,045</b>
<b>Resources Expended</b>		
Membership Subscriptions	90	168
Activities	388	2,297
Swiss Trip	-	-
South Wales Trip	1,158	1,281
IOW Cycle Challenge	-	-
South Wales Sky Walkers	1,841	3,470
SW Coast Path	697	-
Snowdonia	659	-
Other Expenses	-	1,930
<b>Total Team Expenditure</b>	<b>4,833</b>	<b>9,146</b>
<b>Net (outgoing) / incoming resources</b>	<b>(583)</b>	<b>1,899</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Canoe Centre

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Trips	440	2,295
Paddle Power - Pay As You Go	1,083	1,080
Pool Sessions	1,275	861
Duke of Edinburgh	-	1,338
Courses	3,065	2,744
Casual - group bookings	3,834	1,070
Grants and Donations	65	225
Interest Received	-	-
Gift Aid	-	-
Other Income	213	171
<b>Total Incoming Resources</b>	<b>9,975</b>	<b>9,783</b>
<b>Resources Expended</b>		
Activities and Trips	915	1604
Membership Subscriptions	-	84
Canoes and Equipment	-	-
Training	775	738
Hire of Lakes and Pools	3,666	2,773
Insurance	1,040	1,006
Mileage and Other Expenses	1,651	1,862
Accreditation Fees - British Canoe Union	354	424
Storage Hire	1,920	1,800
<b>Total Centre Expenditure</b>	<b>10,321</b>	<b>10,291</b>
<b>Net outgoing resources</b>	<b>(346)</b>	<b>(508)</b>



## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Columbus Explorer Unit

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	1,389	1,246
Camp Fees	700	350
Other Income	-	300
<b>Total Incoming Resources</b>	<b>2089</b>	<b>1,896</b>
<b>Resources Expended</b>		
Activities	944	601
Rent	702	702
Membership Subscriptions	300	280
Camp Expenses	-	256
Other Expenses	638	467
<b>Total Unit Expenditure</b>	<b>2,584</b>	<b>2,305</b>
<b>Net outgoing resources</b>	<b>(495)</b>	<b>(410)</b>

#### "Jiminys"

	<b>2014</b>	<b>2013</b>
	£	£
<b>Shop Sales</b>	<b>8,822</b>	<b>10,130</b>
<b>Less: Cost of Sales</b>		
Opening Stock	4,078	5,604
Add: Purchases	7,146	6,264
	11,224	11,867
Less: Closing Stock	3,981	4,078
<b>Cost of Sales</b>	<b>7,243</b>	<b>7,789</b>
<b>Gross Profit (18% of sales, 23% in 2013)</b>	<b>1,579</b>	<b>2,341</b>
Less: Expenses	25	27
<b>Net incoming resources</b>	<b>1,554</b>	<b>2,315</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

#### Networks

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	-	1,248
Explorers income	-	180
<b>Total Incoming Resources</b>	<b>-</b>	<b>1,428</b>
<b>Resources Expended</b>		
Membership Subscriptions	-	538
Explorers expenses	-	67
Transfer to Itchen North District Scouts	1,861	
Hall Rent	-	360
<b>Total Network Expenditure</b>	<b>1,861</b>	<b>965</b>
<b>Net (outgoing)/incoming resources</b>	<b>(1,861)</b>	<b>463</b>

#### Spartan Explorer Unit

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Membership Subscriptions	3,128	2,592
Activities	160	1,974
Gambia	7,070	100
Summer Camp	1,850	-
Scarves, Badges and Books	-	-
Other Income	-	-
<b>Total Incoming Resources</b>	<b>12,208</b>	<b>4,666</b>
<b>Resources Expended</b>		
Membership Subscriptions	-	448
Activities	3,673	3,404
Gambia	7,039	111
Hall and School Hire	272	264
Scarves, Badges and Books	200	68
Other Expenses	929	458
<b>Total Unit Expenditure</b>	<b>12,113</b>	<b>4,752</b>
<b>Net incoming/(outgoing) resources</b>	<b>95</b>	<b>(86)</b>

## Itchen South District Scouts

### Statement of Financial Activities For the Year Ended 31 December 2014

"Spitfire" ESU	Notes	2014	2013
		£	£
<b>Incoming resources</b>			
Membership Subscriptions		1,363	-
Grants & Donations		795	-
Fundraising		135	-
Camp		1,053	-
Other Income		-	-
<b>Total Incoming Resources</b>		<b>3,346</b>	-
<b>Resources Expended</b>			
Membership Subscriptions		150	-
Activites		261	-
Camp Expenditure		1,466	-
Other expenses		109	-
<b>Total Unit Expenditure</b>		<b>1,986</b>	-
<b>Net incoming resources</b>		<b>1,360</b>	-

**Itchen South District Scouts**

**Statement of Financial Activities  
For the Year Ended 31 December 2014**

**"Kenya"**

	<b>2014</b>	<b>2013</b>
	£	£
<b>Incoming resources</b>		
Donations	-	3,729
Fundraising	-	7,548
Other Income	-	-
<b>Total Incoming Resources</b>	<b>-</b>	<b>11,277</b>
<b>Resources Expended</b>		
Activities	-	13,020
Fundraising	-	1,969
Administration	-	381
<b>Total Expedition Expenditure</b>	<b>-</b>	<b>15,370</b>
<b>Net outgoing resources</b>	<b>-</b>	<b>(4,093)</b>

**Five Year Record**

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

<b>All amounts in £</b>	<b>5 Year Total</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010 (9 Mths)</b>
General	6,357	946	1,026	8,912	4,129	(8,656)
Campsite	(3,510)	1,945	(555)	(21,060)	6,227	9,933
Activities Team	1,083	(583)	1,899	(738)	597	(92)
Canoe Centre	145	(346)	(508)	(140)	(1,008)	2,147
Columbus Explorer Unit	37	(495)	(410)	759	(92)	275
Jiminy's	2,767	1,554	2,315	(688)	1,110	(1,524)
Networks	(831)	(1,861)	463	63	303	201
Spartan Explorer Unit	303	95	(86)	(526)	609	211
Spitfire ESU	1,360	1,360	-	-	-	-
Kenya ("Maldives" 2012)	-	-	(4,093)	2,812	1,281	-
<b>Total</b>	<b>7,711</b>	<b>2,615</b>	<b>51</b>	<b>(10,606)</b>	<b>13,156</b>	<b>2,495</b>