



**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**Registered Charity Number: 283765**

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### Trustees' Report for the year ended 31 December 2023

#### Trustees

President	June Burton
Vice President	Joan Veal Charles Hockley

#### Charity Trustees who manage the Charity

	Trustee Name	Office
1	Adrian Mori	Chairman
2	Andrew Hiscock	District Commissioner
3	Michelle Doncom	Secretary
4	Eric Gerrey	Treasurer
5	Neil O'Sullivan	Deputy District Commissioner
6	Richard Rex	Deputy District Commissioner
7	Mark Langdown	Nominated Member
8	Aileen Wood	Nominated Member
9	Jan Barfoot	Elected Member
10	Gary Foote	Elected Member
11	Kevin Gilkerson	Elected Member
12	Charles Hockley	Elected member – 14 <sup>th</sup> June 2023

#### Advisors

1	Mark Langdown	Campsite
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The Trustees present their report and financial statements of the charity for the year ended 31<sup>st</sup> December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2016.

#### Structure, Governance and Management

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

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

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

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

### **Risk and Internal Control**

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

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

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

### **Objectives and Activities**

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

The main activities in relation to these objectives are the provision of camping and activity facilities at Cricket Activity Centre within Manor Farm Country Park and the provision of services to the various Scout Groups within the District. The District provides 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 Mountaineering Team (ISMT), Active Support Unit, Explorers Scouts, Canoe Centre and the 2<sup>nd</sup> Cricket Scouts.

### **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 still trying to agree a new 30-year Lease with Hampshire County Council for the site at Cricket Camp, but it is looking like we will revert back to the renewing the old lease, due to a change in our circumstances.

## **Financial Review**

The principal sources of funds in the period were Scout membership subscriptions. The principal expenditure in the year was membership subscriptions to the Scout Association, activity centre and campsite running costs, and general administration expenses. Income was also received for the use of Pax Hall from the Boxing Club. The total funds show net incoming resources of £5,033 in the year. The unrestricted funds show net incoming resources of £5,033 in the year compared to £21,558 the previous year.

The District Headquarters is used for District meetings, and by the Spitfire ESU. The premises have also been leased to “Monty’s Community Hub”, a local charitable organisation, which will use the premises for repairing bikes.

## **Reserves Policy**

The Trustees have established a policy whereby unrestricted funds are not committed or invested in intangible fixed assets. The “free reserves” held by the charity should be between 3 and 6 months of the resources expended. This policy equates to having between £25,000 and £50,000 in general funds to be able to continue the current activities of the charity. At 31 December 2023 cash reserves are £102,108. (£112,723 at 31 December 2022).

## **Investment policy**

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

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

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

**Declaration**

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

Signed on behalf of the Trustees, on

Adrian Mori – District Chair

Eric Gerrey – District Treasurer

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2023**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes on pages 8 – 14.

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

**Respective responsibilities of Trustees and Examiner**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C J Goodhead FCA  
Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
SO53 3DA

**Consolidated Statement of Financial Activities  
For the Year Ended 31 December 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	Note				
<b>Total incoming resources:</b>					
Charitable trading income	2	151,239	-	151,239	130,192
Other Income	3	141	-	141	14
<b>Total incoming resources</b>		<b><u>151,380</u></b>	<b><u>-</u></b>	<b><u>151,380</u></b>	<b><u>130,206</u></b>
<b>Resource Expended</b>					
Charitable trading costs	4	133,207	-	133,207	93,264
Other Expenditure:					
Management and administration of the charity	5	13,140	-	13,140	15,384
<b>Total resources expended</b>		<b><u>146,347</u></b>	<b><u>-</u></b>	<b><u>146,347</u></b>	<b><u>108,648</u></b>
<b>Net incoming/(outgoing) resources</b>		<b><u>5,033</u></b>	<b><u>-</u></b>	<b><u>5,033</u></b>	<b><u>21,558</u></b>
<b>Fund balances b/f</b>		<b><u>734,318</u></b>	<b>-</b>	<b><u>734,318</u></b>	<b><u>712,760</u></b>
<b>Fund balances c/f</b>		<b><u>739,351</u></b>	<b>-</b>	<b><u>739,351</u></b>	<b><u>734,318</u></b>



**Balance Sheet**  
**as at 31 December 2023**

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
	<b>Note</b>				
<b>Fixed Assets</b>					
Buildings	6	615,000	-	615,000	615,000
Equipment		<u>34,405</u>	<u>-</u>	<u>34,405</u>	<u>6,595</u>
		<b><u>649,405</u></b>	<b><u>-</u></b>	<b><u>649,405</u></b>	<b><u>621,595</u></b>
<b>Current Assets</b>	10				
Stock		2,964	-	2,964	1,883
Debtors		3,351	-	3,351	3,694
Bank and Cash Balances		<u>102,108</u>	<u>-</u>	<u>102,108</u>	<u>119,943</u>
		<b><u>108,423</u></b>	<b><u>-</u></b>	<b><u>108,423</u></b>	<b><u>125,520</u></b>
<b>Current Liabilities</b>	11				
Amounts falling due within one year:					
Creditors		<u>18,477</u>	<u>-</u>	<u>18,477</u>	<u>12,797</u>
		<b><u>18,477</u></b>	<b><u>-</u></b>	<b><u>18,477</u></b>	<b><u>12,797</u></b>
<b>Net Current Assets</b>		<b><u>89,946</u></b>	<b><u>-</u></b>	<b><u>89,946</u></b>	<b><u>112,723</u></b>
<b>Net Assets</b>		<b><u>739,351</u></b>	<b><u>-</u></b>	<b><u>739,351</u></b>	<b><u>734,318</u></b>
<b>Represented by:</b>					
Fund balances as at 31 December 2022		734,318	-	734,318	819,166
Net income for the year		<u>5,033</u>	<u>-</u>	<u>5,033</u>	<u>21,558</u>
<b>Fund balances as at 31 December 2023</b>		<b><u>739,351</u></b>	<b><u>-</u></b>	<b><u>739,351</u></b>	<b><u>734,318</u></b>

**Eric Gerrey – District Treasurer**

**Notes to the Financial Statements  
For the Year Ended 31 December 2023**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) issued on 16 July 2016, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), SORP Oct 2019 and the Charities Act 2011.

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

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. There are no restricted funds at the moment.

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

**c) Income recognition**

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

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

**d) Expenditure recognition**

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

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

**e) Irrecoverable VAT**

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

f) **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is calculated to rates:

Equipment: 20% reducing balance basis

g) **Revaluation of properties**

As all the properties that owned by the District are at least 30 years old, a revaluation took place during 2019. All properties are to be re-valued every 10 years.

**2. Charitable Trading Income**

	<u>2023</u>	<u>2022</u>
	£	£
General	49,885	50,158
Campsite	49,383	33,237
Activities Team	1,398	-
Active Support Unit	19,378	25,807
Canoe Centre	11,717	14,560
Apollo Explorers Unit	-	1,002
Spitfire Explorers Unit	7,937	3,520
Poseidon Explorers Unit	3,411	990
Hamble ESU	6,281	-
2 <sup>nd</sup> Cricket Scouts	<u>1,848</u>	<u>918</u>
<b>Total Income</b>	<b><u>151,238</u></b>	<b><u>130,192</u></b>

**3. Other Income**

	<u>2023</u>	<u>2022</u>
	£	£
Interest	141	14
Donation	-	-
Campsite	-	-
	<u>141</u>	<u>14</u>

**4. Charitable Trading Expenses**

	<u>2023</u>	<u>2022</u>
	£	£
General	54,935	27,583
Campsite	35,921	29,981
Activities Team	1,350	710
Active Support Unit	17,001	20,361
Canoe Centre	8,148	8,326
Apollo Explorers Unit	-	638
Spitfire Explorers Unit	5,737	2,551
Poseidon Explorers Unit	2,653	2,109
Hamble Explorer Unit	5,404	-
2 <sup>nd</sup> Cricket Scouts	<u>2,058</u>	<u>1,005</u>
	<b><u>133,207</u></b>	<b><u>93,264</u></b>

No Trustees received any remuneration during the year (2022: Nil) There were no staff costs during the year (2022: Nil)

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

	<u>2023</u> £	<u>2022</u> £
District Officers' Expenses	-	-
Other Expenses	3,005	11,350
Depreciation	<u>10,135</u>	<u>4,034</u>
	<u>13,140</u>	<u>15,384</u>

**6. Revaluation Reserve**

The three properties that are owned by the District were revalued during 2019 by Primmer Olds LLP and the new values have been incorporated into the accounts during 2019, and are as follows:-

	<u>2023</u> £	<u>2022</u> £
District Headquarters	130,000	130,000
Pax Hall	115,000	115,000
Pauline's Lodge	<u>370,000</u>	<u>370,000</u>
	<u>615,000</u>	<u>615,000</u>

**7. Fixed Assets**

	District Headquarters £	Pax Hall £	Pauline's Equipment Lodge £		Total £
COST or VALUATION:					
At 1 January 2022	130,000	115,000	370,000	102,053	717,053
Additions	-	-	-	<u>37,945</u>	<u>37,945</u>
<b>At 31 December 2023</b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>139,998</u></b>	<b><u>754,998</u></b>
DEPRECIATION:					
At 1 January 2023	-	-	-	95,458	95,458
Charge for the year	-	-	-	<u>10,135</u>	<u>10,135</u>
<b>At 31 December 2023</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>105,593</u></b>	<b><u>105,593</u></b>
NET BOOK VALUES					
<b>At 31 December 2022</b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>34,405</u></b>	<b><u>649,405</u></b>
<b>At 31 December 2023</b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>6,595</u></b>	<b><u>621,595</u></b>

**(a) District Headquarters**

These were the old 17<sup>th</sup> Itchen Headquarters, but the Scout Group disbanded during 2018, and under POR rules, the District has the responsibility to take over the premises until such time as a new group can be formed. In the meantime, the Executive Committee agreed to use the premises for the District Headquarters. These premises were valued in 2019 at £130,000.

**(b) Pax Hall**

The land and building has been owned by Itchen South District Scouts for a number of years, and was revalued in 2019 at £115,000. It is currently leased to the Southampton Amateur Boxing Club, but it has been agreed by the District Executive to terminate the lease and sell the property, and use the proceeds for projects around the district. We are in negotiations with the Boxing Club who wish to purchase the property.

**(c) Pauline's Lodge**

The land for this building owned by Itchen South District Scouts is leased on a 30 year lease from Hampshire County Council. These premises were valued at £71,776 when they were first erected, but were re-valued in 2019 at £370,000.

**(e) Equipment**

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

**8. Members subscriptions**

	<u>2023</u>	<u>2022</u>
	£	£
Income	34,485	32,656
Expenditure	<u>31,460</u>	<u>27,583</u>
	<u>3,025</u>	<u>5,073</u>

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

Membership subscriptions are collected in advance.

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

Subscriptions are paid on to National/County/District.

**9. Analysis of current assets**

	<u>2023</u>	<u>2022</u>
	£	£
Stock	2,964	1,883
Debtors	3,351	3,694
Cash at bank	<u>102,108</u>	<u>119,943</u>
<b>Total</b>	<b><u>108,423</u></b>	<b><u>131,741</u></b>

Stock has been valued at cost of the item.

Debtors are related to unrestricted funds in both 2022 and 2023, monies due rent at District Headquarters of £432, monies owed for camping/activities at Cricket £1725, monies owed for activities provided by the district of £195, monies owed for the purchase of badges from the campsite of £95, monies owed for camping activities provided by Poseidon ESU of £43, and money paid in advance for the insurance at the campsite of £861.

Cash at bank balances were as follows: unrestricted funds £102,108 (2022: £119,943), and restricted funds nil (2022:nil)

## (a) Cash at Bank

	<u>2023</u>	<u>2022</u>
	£	£
General	27,617	44,213
Campsite	13,917	17,303
Activities	2,653	2,596
Active Support Unit	13,441	10,679
Canoe Centre	31,450	29,700
Apollo ESU	-	3,969
Spitfire ESU	7,341	5,141
Poseidon ESU	2,774	4,095
Hamble ESU	877	-
2 <sup>nd</sup> Cricket Scouts	<u>2,038</u>	<u>2,247</u>
<b>Total unrestricted funds</b>	<b><u>102,108</u></b>	<b><u>119,943</u></b>
Restricted funds	-	-
<b>Total</b>	<b><u>102,108</u></b>	<b><u>119,943</u></b>

**10. Analysis of current liabilities**

<b>Creditors under one year</b>	<u>2023</u>	<u>2022</u>
	£	£
Deposits received	4,249	-
Creditors	<u>14,228</u>	<u>12,797</u>
<b>Total</b>	<b><u>18,477</u></b>	<b><u>16,597</u></b>

All creditors in 2023 and 2022 relate to unrestricted funds.

Creditors are Audit Fee of £1200, hire of Lakeside for the Canoe Club of £850, monies paid in advance for the Kudu Activity of £25, money owed to Itchen North for Reef Camp of £3000, monies owed by Cricket Camp for utilities of £2676 and for the lease of £3,500, monies owed by the district for the District Headquarters utilities of £1694, and funds owed by Poseidon ESU to their group of £1281.

**11. Movement of funds**

<b>Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£
Funds b/f	734,318	-	734,318	712,760
Income	<u>151,380</u>	-	<u>151,380</u>	<u>130,206</u>
	885,698	-	885,698	842,966
Expenses	<u>146,347</u>	-	<u>146,347</u>	<u>108,648</u>
Funds c/f	<b><u>739,351</u></b>	<b><u>-</u></b>	<b><u>739,351</u></b>	<b><u>734,318</u></b>