

# WINCHESTER DISTRICT SCOUT COUNCIL

England & Wales · Charity number 302317

## Details

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Other names	WINCHESTER BOY SCOUTS LOCAL ASSOCIATION, WINCHESTER DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1965-10-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pinsent Scout Campsite Clarendon Way Winchester SO22 5QL
Phone	01962855068
Email	<a href="mailto:chair@wincscouts.org">chair@wincscouts.org</a>
Website	<a href="http://www.wincscouts.org.uk">www.wincscouts.org.uk</a>

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS, AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

**Activities:** The objectives of the district are as a unit of the Scout Association. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** WINCHESTER
- Hampshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£219,843	£271,052	-	-
2023-12-31	£196,451	£137,742	-	-
2022-12-31	£133,487	£109,427	-	-
2021-12-31	£83,208	£62,290	-	-
2020-12-31	£83,852	£60,710	-	-

## Trustees

Name	Role	Appointed
<b>Richard Mendelsohn</b>	Chair	2012-05-11
BRUCE MARTIN		2018-06-11
Christopher Floyd		2023-06-05
Dawn Amelia Inglis		2020-02-19
Dr David Ashby		2023-06-05
Dr Nicholas Archibald Safford		2022-06-13
Ian Robert Johnson		2020-02-19
James Fraser		2019-12-01
Kama Miller-Gambie		2023-06-05
Mr Stephen Robin Cook		2018-06-11
Oscar Lodge		2023-06-05

**WINCHESTER DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 302317

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# Accounts

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# Winchester District Scout Council

## Annual Report of the Trustees for the period 1<sup>st</sup> January 2024 to 31<sup>st</sup> December 2024

### SECTION A: Reference and administration details

The Winchester District Scout Council (WDSC), to which this report is addressed, is the charity that supports the operation of the Winchester District of The Scout Association (TSA) ('the District').

Charity No. 302317 Scout Association Registration No. 12033

The charity's principal address is Pinsent Campsite, Clarendon Way, Winchester SO22 5QL

Names of the Trustees<sup>1</sup>:

Name	Route to membership (and related roles)	Dates as trustee
Richard Mendelsohn	Appointed as District Chair by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
James Fraser	Appointed as District Treasurer by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Robin Cook	Ex-Officio (District Commissioner)	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Bruce Martin	Formerly ex-officio as District Explorer Scout Commissioner Now appointed by the AGM 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
David Ashby	Formerly ex-officio as District Scout Network Commissioner Now appointed by the AGM 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Kama Miller-Gambie	Ex-Officio (District Youth Commissioner)	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Oscar Lodge	Appointed by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Chris Welland	Appointed by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Dawn Inglis	Appointed by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Ian Johnson	Appointed by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Chris Floyd	Appointed by the AGM 2023 and 2024	5 <sup>th</sup> Jun 2024 to 31 <sup>st</sup> Dec 2024
Nick Safford	Appointed by the AGM 2023 and 2024	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Andy Roberts	Appointed by the AGM 2023.	1 <sup>st</sup> Jan 2024 to 20 <sup>th</sup> Feb 2024

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<sup>1</sup> All members of the District Executive Committee are trustees, and all trustees were members of the District Executive Committee as then was.

The following roles Executive Committee / Trustee roles are vacant as of 31<sup>st</sup> Dec 2024:

Role
None

The following persons had a right of attendance at trustees' meetings:

Paul Bell	County Commissioner (Hampshire)	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024
Sarah Thomas	County Chair (Hampshire)	1 <sup>st</sup> Jan 2024 to 31 <sup>st</sup> Dec 2024

The District had no advisers in terms of the administration of the charity.

## **SECTION B: Structure, governance and management**

As at 31<sup>st</sup> December 2024 the District consisted of:

- a) Thirteen Scout Groups (one of which was dormant throughout the year);
- b) Seven Explorer Units; and
- c) One Scout Network Unit.

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 (TSA).

The District is created and operated as an educational charity under the rules of TSA. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout District subject to the policy and rules of The Scout Association. The District operates in accordance with the constitution provided at Rule 5c.2 of the Policy, Organisation and Rules of TSA.

The District Trustee Board is responsible for the governance of the charity. Although the District Trustee Board is responsible for the charity, it is accountable to the District Scout Council.

The District was led during the period by the District Commissioner and managed by the Trustee Board and the Leadership Team. They were accountable to the District Scout Council for the satisfactory running of the District.

The Trustee Board consists of a Chair, Treasurer and ten trustees which include two ex-officio trustees. The trustee board meets every four months. Members of the trustee board complete:

- Safety and Safeguarding training within the first 30 days;
- A criminal record check, initiated within the first 30 days;
- An internal check;
- A trustee eligibility check;
- The Declarations including the Trustee Declarations within the first six weeks;

- Within their first six months of joining the board, if not already completed, training on:
  - Data protection in Scouts;
  - Who we are and what we do;
  - Creating inclusion
  - Being a Scouts Trustee

The District Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance, working to ensure that the District is meeting The Scout Association's overall aims and strategic goals.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

## **Risk and Internal Controls**

The Winchester District Trustee Board has identified the major risks to which they believe the District is exposed, and which are recorded in the District Risk Register. These have been reviewed and systems have been established to mitigate them. The main areas of concern identified are:

**Injury to leaders, helpers, supporters and members:** The District, through the membership fees, contributes to the Scout Association's national accident insurance policy. In addition, a review has been undertaken to ensure that all adults supporting the District are covered by this or alternative insurance. Risk Assessments are undertaken and appropriate risk reduction measures are put in place before all activities take place in accordance with TSA Policy, Organisation and Rules.

### **Damage to buildings, property and equipment:**

- a) The District has its own property, buildings and equipment at its Pinsent Campsite and Activities Centre. Sufficient insurance is maintained through TSA insurance and other commercially sourced insurance to address all third- party responsibilities and continuation of service provision in the event of damage;
- b) From time to time the District hires or borrows other buildings and equipment on a commercial or charitable basis. In such transactions, the District ensures that a sufficient level of insurance is in place against damage or loss on a case by case basis.

**Reduction or loss of youth members:** The District and Groups provide activities for all young people aged between 4 to 24. If there was a significant reduction in membership in a section of a particular Group then there would have to be a contraction, consolidation or closure of that section. In a worst-case scenario the complete closure of a Group might be necessary. This reduces the District's, and its

Group's, ability to fulfil its aims that every young person in the area who wishes to take part in its activities is able to do so and that those activities will be wide ranging and of a high standard and educational value as expected by TSA. This risk is addressed through seeking to provide a wide-ranging programme of activities of a high standard and educational value in all sections;

**Reduction or loss of leaders:** The District relies totally upon volunteers<sup>2</sup> to run and administer the activities in the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a Group 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. This negates District, and its Groups, ability to fulfil its aims as above. This risk is addressed through seeking to maintain sufficient adult support for every section through continuous attention to recruitment, with Groups assisted by a District Growth and Development Team.

**Reduced income from fundraising:** The District relies primarily upon income from membership subscriptions and fundraising. The District holds reserves to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of its membership subscriptions so as to increase the income to the District on an ongoing basis, either temporarily or permanently.

**Improper or uncontrolled expenditure:** The District continually monitors its expenditures against its annual budget. Financial controls are in place which are designed to protect against unauthorised expenditure by any individuals who undertake scouting or other related activities on behalf of the District which necessarily incur costs. The District also has in place a system of internal controls which are designed to provide reasonable assurance against material mismanagement or loss, which include two signatories for all payments, and comprehensive insurance policies to ensure that insurable risks are covered.

## **SECTION C: Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun,
- take part in activities indoors and outdoors,
- learn by doing,

- share in spiritual reflection,
- take responsibility and make choices,
- undertake new and challenging activities,
- make and live by their Promise.

In addition, the District aims that every young person in the area who wishes to take part in its activities should be able to do so, and that those activities will be wide ranging and of a high standard and educational value as expected by TSA.

The District maintains three charitable funds to support those people who would otherwise be unable to participate in normal scouting activities enjoyed by the majority of members: -

1. The RBR Fund for young people in Winchester District who are members of the Scout Association, who want to take part in activities which are appropriate to them but who, through financial circumstances, find themselves unable to take part. It also supports those who need financial assistance to become or to remain members of a Section within the District. Access to the fund is not available to Leaders or other adult supporters.
2. The Mike Green Fund for supporting people in training to run adventurous activities but who, through financial circumstances, find themselves unable to partake of appropriate training.
3. The International Fund for assisting young people in Scouting to attend international Scouting events.

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.

## **SECTION D: Achievements, performance and objectives**

Scouting in Winchester continues to thrive and the challenge remains to meet the demand from young people wanting to become Scouts and to increase that demand by providing better activities.

Overall the year in 2024:

- Saw many activities undertaken and Group and District level throughout the year;
- .In October the Candover Valley Group transferred from Rotherfield to Winchester (The Alresford and Cheriton and YAKS Explorer Scouts followed in January 2025).

At 1432 young members, the January 2025 census was a slight-improvement (1.6% rise) over the January 2024 census of 1409.

Unfortunately, the District Development Officer resigned during the year. Steps are now in place to recruit a replacement. The Joining List remains high. This represents an unsatisfied demand and is unsatisfactory because those young people on the Joining List will only be young people for a limited time and are missing out. The aim is for a zero Joining List while stimulating more young people to want to join through a wide range of high-quality activities and publicity that encourages others to take part. The key to satisfying the demand and improving activities is to recruit more adults. This has exceeded expectations this year.

In accord with national needs, good progress has been made on the validation of leader competence against the required training modules although the bringing forward of dates for the revalidation of safety and safeguarding is causing some problems. The late completion of induction activities has been addressed but still needs more effort to make late completion a historical issue. Imposing restrictions on attending nights away activities when induction has not been completed on time has proved effective with several completions in the week before a camp.

The Scout Antler Incident Hike Competition and Autumn Walking Expedition to the Brecon Beacons took place.

Explorers were also active. Silver and Gold Duke of Edinburgh expeditions and several joined the Scouts in a joint expedition to the Brecon Beacons. The much-needed new unit, Titan, is now flourishing.

Of the thirteen Groups, all but one had Group Lead Volunteers (GLVs) at the end of 2024. The 4<sup>th</sup> remained dormant despite attempts to revive it, closure is now being sought.

Scouting relies on adult volunteers (we have 499 adult volunteers, slightly down on the 507 from last year and 518 the year before. It is considered that a replacement DDO will greatly assist in reversing this trend and making space for more young people.

## **SECTION E: Financial review**

2024 was a good year, the Barn project was completed on budget at £152k. It is the policy of the district to maximise its cash reserves for the benefit of the Young people within the district. As a result of moving funds into interest bearing accounts £4k was earned against £1k the previous year. The funds are diversified amongst a number of Notice interest bearing accounts. It is the intention to transfer the balance of the reserves into a no notice interest bearing account whilst

maintaining the current account.

The District reserves that are not currently allocated to sub accounts stand at £35k which represents 2.5 times district general expenditure. This figure is within our parameter of no more than 3x.

Gift aid has increased in line with increased subs from explorers. The large donation was mostly the gift from Colin Brooks for the climbing wall.

Candover Valley have transferred to Winchester District and a £1k balance has been transferred with them.

Overall the district spent £51k more than income. This was accounted for by the substantial expenditure on the Barn project. If the extraordinary items, Barn and donations are stripped from the accounts then there is a £12k excess of income over expenditure.

Youth programmes and activities are showing a healthy increase in expenditure representing more activity. The other expenditure is mostly monies that have come into the district that has been transferred to groups, i.e payroll giving.

## **SECTION F: Plans for future period**

Our overall plans and priorities set out in our previous report continued unchanged at the start of 2024. Emphasis remains what we had set out in order to grow the District:

- a) Active recruitment of Squirrel and Beaver Scouts and parents;
- b) Further improving the welcome for new adults; and
- c) Continuing engaging and stimulating programmes.

A new emphasis has been injected into the new building at Pinsent although this is still discussion with the architect engaged.

Emphasis continues to be placed on maintaining and developing the close relationships with our local communities and with City and Hampshire Councillors and Council Officers. The need for new Scout buildings and land swaps continues to be urgent. These, as ever, will only be achieved with local community and local authority support. The key to funding new building construction remains to be achieved with community use by day - most likely by the very young or elderly.

Scouting in Winchester continues to embrace TSA's Strategy for 2018-23 with its continued focus on the following four objectives:

- Growth – Scouting changes lives. Youngsters who want a place should have one.
- Inclusivity – we are working to ensure more girls and more additional needs.



- Youth shaped – young people should be able to shape their Scouting experience.
- Community impact – Scouting makes a difference not just to the individual but also to wider society and we want to increase that positive impact.

Preparations are also underway to restart fund raising to complete the construction of the new Campsite Facility building which has been held up now for several years.

## SECTION G: Declaration

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

Signed on behalf of the charity's trustees: -

Signature and date	 9 <sup>th</sup> June 2025	 9 <sup>th</sup> June 2025
Names	Richard Mendelsohn	Robin Cook
Positions	Chair	District Lead Volunteer

**WINCHESTER DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 302317

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# Accounts

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# Winchester District Scout Council

## Annual Report of the Trustees for the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023

### SECTION A: Reference and administration details

The Winchester District Scout Council (WDSC), to which this report is addressed, is the charity that supports the operation of the Winchester District of The Scout Association (TSA) ('the District').

Charity No. 302317 Scout Association Registration No. 12033

The charity's principal address is Pinsent Campsite, Clarendon Way, Winchester SO22 5QL

Names of the Trustees<sup>1</sup>:

Name	Route to membership (and related roles)	Dates as trustee
Richard Mendelsohn	Ex-Officio (District Chair – elected at AGM 2020 and 2021)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
James Fraser	Ex-Officio (District Treasurer – elected at AGM 2020 and 2021) (Chair of Finance Sub-committee)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Robin Cook	Ex-Officio (District Commissioner)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Bruce Martin	Ex-Officio (District Explorer Scout Commissioner)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Megan Thompson	Ex-Officio (District Youth Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2023??
Kama Miller-Gambie	Ex-Officio (District Youth Commissioner)	5 <sup>th</sup> June 2023 to 31 <sup>st</sup> Dec 2023
Oscar Lodge	Youth Member	5 <sup>th</sup> June 2023 to 31 <sup>st</sup> Dec 2023
Chris Welland	Elected at AGM 2020, 2021 and 2022 (Group Chair 3 <sup>rd</sup> )	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Claire Sclater	Elected at AGM 2020 and 2021. Resigned at AGM 13 <sup>th</sup> June 2022 (Group Chair 6 <sup>th</sup> )	1 <sup>st</sup> Jan 2023 to 5 <sup>th</sup> Jun 2023
\Sarah Tilley <sup>2</sup>	Elected at AGM 2020 and 2021. Resigned at AGM 13 <sup>th</sup> June 2022 (Group Chair 7 <sup>th</sup> )	1 <sup>st</sup> Jan 2023 to 5 <sup>th</sup> Jun 2023
Garry Cook	Elected at AGM 2020, 2021 and 2022 (Treasurer of the Explorer Scouts Sub-Committee)	1 <sup>st</sup> Jan 2023 to 5 <sup>th</sup> Jun 2023

Name	Route to membership (and related roles)	Dates as trustee
John Le Riche	Elected at AGM 2020, 2021 and 2022 (Vice President)	1 <sup>st</sup> Jan 2023 to 24 <sup>th</sup> Jan 2023 (deceased)
Dawn Inglis	Nominated at AGM 2020, 2021 and 2022 (Chair of Appointments Advisory Committee)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
David Ashby	District Scout Network Commissioner	5 <sup>th</sup> Jun 2023 to 31 <sup>st</sup> Dec 2023
Ian Johnson	Nominated at AGM 2020, 2021 and 2022 (Chair of Pinsent Campsite and Activities Sub-committee)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Chris Floyd	Nominated at AGM 2023 (Activities Manager)	5 <sup>th</sup> Jun 2023 to 31 <sup>st</sup> Dec 2023
Bernard Stebbing	Nominated at AGM 2020, 2021 and 2022 (Chair of Growth and Development sub- committee)	1 <sup>st</sup> Jan 2023 to 5 <sup>th</sup> Jun 2023
Nick Safford	Elected at AGM 2022 (Group Chair 12 <sup>th</sup> )	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023
Andy Roberts	Elected at AGM 2022 (Group Chair 5 <sup>th</sup> )	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023

<sup>1</sup> All members of the District Executive Committee are trustees, and all trustees were members of the District Executive Committee as then was.

The following roles Executive Committee / Trustee roles are vacant as of 31<sup>st</sup> Dec 2023:

Route to membership (and related roles)	Dates
Ex-Officio (District Secretary)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2023
Chair of Pinsent New Building Sub-committee	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022

The following persons had a right of attendance at trustees' meetings:

Martin Mackey	County Commissioner (Hampshire)	1 <sup>st</sup> Jan to ??
Paul Bell	County Chair (Hampshire)	1 <sup>st</sup> Jan 2023 to 31 <sup>st</sup> Dec 2023

The District had no advisers in terms of the administration of the charity.

## SECTION B: Structure, governance and management

As at 31<sup>st</sup> December 2023 the District consisted of:

- a) Eleven Scout Groups (one of which was dormant throughout the year);
- b) Seven Explorer Units;
- c) One Scout Network Unit; and
- d) One Scout Active Support Unit

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 (TSA).

The District is created and operated as an educational charity under the rules of TSA. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout District subject to the policy and rules

of The Scout Association. The District operates in accordance with the constitution provided at Rule 4.25 of the Policy, Organisation and Rules of TSA.

The District was led during the period by the District Commissioner and managed by the District Executive Committee. They were accountable to the District Scout Council for the satisfactory running of the District.

Today and going forward, the District is managed by the Winchester District Trustee Board, the members of which are the charity's trustees of the Winchester 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 charity returns to the Charity Commission as appropriate.

The trustee board consists of a Chair, Treasurer and six trustees which include two ex-officio trustees and two coopted trustees. The trustee board meets every four months. Members of the trustee board complete 'Being a Scouts Trustee' learning programme within their first six months of joining the board.

The Winchester District Trustee Board exists to make sure the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the Scout Associations Policy and Rules. Their support helps other volunteers run high quality and safe programmes that give young people skills for life.

## **Risk and Internal Controls**

The Winchester District Trustee Board has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern identified are:

**Injury to leaders, helpers, supporters and members:** The District, through the membership fees, contributes to the Scout Association's national accident insurance policy. In addition, a review has been undertaken to ensure that all adults supporting the District are covered by this or alternative insurance. Risk Assessments are undertaken and appropriate risk reduction measures are put in place before all activities take place in accordance with TSA Policy, Organisation and Rules.

### **Damage to buildings, property and equipment:**

- a) The District has its own property, buildings and equipment at its Pinsent Campsite and Activities Centre. Sufficient insurance is maintained through TSA insurance and other commercially sourced insurance to address all third-party responsibilities and continuation of service provision in the event of damage;

- b) From time to time the District hires or borrows other buildings and equipment on a commercial or charitable basis. In such transactions, the District ensures that a sufficient level of insurance is in place against damage or loss on a case by case basis.

**Reduction or loss of youth members:** The District and Groups provide activities for all young people aged between 4 to 25. If there was a significant reduction in membership in a section of a particular Group then there would have to be a contraction, consolidation or closure of that section. In a worst-case scenario the complete closure of a Group might be necessary. This reduces the District's, and its Group's, ability to fulfil its aims that every young person in the area who wishes to take part in its activities is able to do so and that those activities will be wide ranging and of a high standard and educational value as expected by TSA. This risk is addressed through seeking to provide a wide-ranging programme of activities of a high standard and educational value in all sections;

**Reduction or loss of leaders:** The District relies totally upon volunteers<sup>3</sup> to run and administer the activities in the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a Group 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. This negates District, and its Groups, ability to fulfil its aims as above. This risk is addressed through seeking to maintain sufficient adult support for every section through continuous attention to recruitment, with Groups assisted by a District Growth and Development Team.

**Reduced income from fundraising:** The District relies primarily upon income from membership subscriptions and fundraising. The District holds reserves to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of its membership subscriptions so as to increase the income to the District on an ongoing basis, either temporarily or permanently.

**Improper or uncontrolled expenditure:** The District continually monitors its expenditures against its annual budget. Financial controls are in place which are designed to protect against unauthorised expenditure by any individuals who undertake scouting or other related activities on behalf of the District which necessarily incur costs. The District also has in place a system of internal controls which are designed to provide reasonable assurance against material mismanagement or loss, which include two signatories for all payments, and comprehensive insurance policies to ensure that insurable risks are covered.

## **SECTION C: Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun,
- take part in activities indoors and outdoors,
- learn by doing,
- share in spiritual reflection,
- take responsibility and make choices,
- undertake new and challenging activities,
- make and live by their Promise.

In addition, the District aims that every young person in the area who wishes to take part in its activities should be able to do so, and that those activities will be wide ranging and of a high standard and educational value as expected by TSA.

The District maintains three charitable funds to support those people who would otherwise be unable to participate in normal scouting activities enjoyed by the majority of members: -

1. The RBR Fund for young people in Winchester District who are members of the Scout Association, who want to take part in activities which are appropriate to them but who, through financial circumstances, find themselves unable to take part. It also supports those who need financial assistance to become or to remain members of a Section within the District. Access to the fund is not available to Leaders or other adult supporters.
2. The Mike Green Fund for supporting people in training to run adventurous activities but who, through financial circumstances, find themselves unable to partake of appropriate training.
3. The International Fund for assisting young people in Scouting to attend international Scouting events.

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.

## **SECTION D: Achievements, performance and objectives**

Scouting in Winchester continues to thrive and the challenge remains to meet the demand from young people wanting to become Scouts and to increase that demand by providing better activities.

Overall the year in 2023:

- Started with the gradual restarting of activities that had begun the previous September;
- Improved during the first three quarters of the year with residential events increasing from mid-summer.

The census showed that #bounceback was working well but not as well as hoped. At 1381 young members, the January 2024 census was a slight-improvement over the January 2023 census of 2022.

The Growth and Development team and the District Development Officer have remained active through the year. The high number of leaders recruited during lockdown is testament to this. The Joining List remains high. This represents an unsatisfied demand and is unsatisfactory because those young people on the Joining List will only be young people for a limited time and are missing out. The aim is for a zero Joining List while stimulating more young people to want to join through a wide range of high-quality activities and publicity that encourages others to take part. The key to satisfying the demand and improving activities is to recruit more adults. This has exceeded expectations this year.

In accord with national needs, good progress has been made on the validation of leader competence against the required training modules.. The late completion of induction activities has been addressed but still needs more effort to make late completion a historical issue. Imposing restrictions on attending nights away activities when induction has not been completed on time has proved effective with several completions in the week before a camp. Late Wood Badges was also addressed in October and is now an ongoing activity as Wood Badges become due. This has resulted in several leaders having their role reduced from Section Leader or Assistant Section Leader to Section Assistant and several from any role to Group Occasional Helper. Some have declined to renew DBS disclosures and have been removed from the register.

One new Squirrel dreys–opened in 2023 and early results were good. Six dreys are now open. Beavers, Cubs and Scouts all resumed normal operations, and several camps were held.

The Scout Antler Incident Hike Competition and Autumn Walking Expedition to the Brecon Beacons took place.

Explorers were also active. Silver and Gold Duke of Edinburgh expeditions and several joined the Scouts in a joint expedition to the beacon Beacons. The much-needed new unit, Titan, started recruiting in 2023 and are now up to 12 members.

The Network District Commissioner, through the University Freshers Fayre's is continuing to attract new members, there now being 28, up 7.

Of the twelve Groups, all had Group Scout Leaders (GSLs) at the end of 2022 although two were Acting GSLs. The 4<sup>th</sup> remained dormant despite attempts to revive it.

Scouting relies on adult volunteers (we have 507 adult volunteers, slightly down on the 518 from last year. These volunteers have engaged well with the unusual challenges thrown at them:

## **SECTION E: Financial review**

Pinsent bookings were buoyant during the year with Scouts keen to be back camping. We received a very generous donation from Colin and Viv Brooks, £60,000 to kickstart the construction of a new Activity Barn at Pinsent. This along with the extra £2k revenue from camping is the main drivers behind the £63k increase in revenue over 2022. The £6k increase in expenditure was mainly due to increased youth activities. Expenditure to date on the new activity barn has been capitalised under asset purchases.

During the year the District Trustees expressed a desire for some of the District's funds that are in zero interest bearing accounts should be moved to interest bearing accounts, this has resulted in the district opening three new interest bearing accounts, Canterbury, Redwood and United. This has resulted in an increase in interest earned for the District, and the interest figure for 2024 is expected to be much higher. Total cash funds at the end of the year were £313k up from £254 last year. The bulk of the increase is due to the donation, Of the £313k, £29k is not ringfenced and represents approximately two years of average expenditure.

## **SECTION F: Plans for future period**

Our overall plans and priorities set out in our previous report continued unchanged at the start of 2023 apart from the introduction of Squirrel Scouts. Emphasis remains what we had set out in order to grow the District:

- a) Active recruitment of Squirrel and Beaver Scouts and parents;
- b) Further improving the welcome for new adults; and
- c) Continuing engaging and stimulating programmes.

A new emphasis has been injected into the new building at Pinsent although this is still discussion with the architect engaged.

Emphasis continues to be placed on maintaining and developing the close relationships with our local communities and with City and Hampshire Councillors and Council Officers. The need for new Scout buildings and land swaps continues to be urgent. These, as ever, will only be achieved with local community and local authority support. The key to funding new building construction remains to be achieved with community use by day - most likely by the very young or elderly.

Scouting in Winchester continues to embrace TSA’s Strategy for 2018-23 with its continued focus on the following four objectives:

- Growth – Scouting changes lives. Youngsters who want a place should have one.
- Inclusivity – we are working to ensure more girls and more additional needs.
- Youth shaped – young people should be able to shape their Scouting experience.
- Community impact – Scouting makes a difference not just to the individual but also to wider society and we want to increase that positive impact.

As mentioned in the financial review, Two former members of the District, Colin and Viv Brooks very kindly donated £65,000. Winchester City Council, through the Rural England prosperity Fund also granted £38,000, which will appear in 2024 accounts, towards the overall £145,000 cost of the project. The balance of the funds will come from within the District. Construction has started and will be completed in June 2024 with an official opening scheduled for 15<sup>th</sup> June 2024 to which local dignitaries have been invited. The new Activity Barn replaces the semi-derelect structure we used to use for archery and Shooting. This will enable these and other new activities to continue under cover all year round.

Preparations are also underway to restart fund raising to complete the construction of the new Campsite Facility building which has been held up now for several years.

**SECTION G: Declaration**

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

Signed on behalf of the charity’s trustees: -

Signature and date	 10 <sup>th</sup> June 2024	 29 <sup>th</sup> June 2024
Names	Richard Mendelsohn	Robin Cook
Positions	Chairman	District Commissioner

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2023 to 31st December 2023

### Receipts and Payments

	2023		2022	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Receipts</b>				
<b>Donations, legacies &amp; similar income</b>				
Membership subscriptions	98,453	0	98,453	79,872
Less: Membership subscriptions paid on	71,708	0	71,708	58,671
Net Membership subscriptions retained	26,745	0	26,745	21,201
Donations (other)	0	0	0	0
Gift Aid	3,921	0	3,921	2,552
Interest	961	0	961	368
Other similar income	0	0	0	0
<b>Sub total</b>	<b>31,627</b>	<b>0</b>	<b>31,627</b>	<b>24,121</b>
<b>Grants</b>				
Covid 19 Grants	0	0	0	2,667
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,667</b>
<b>Barn Project</b>				
Barn Project	0	60,000	60,000	590
<b>Sub total</b>	<b>0</b>	<b>60,000</b>	<b>60,000</b>	<b>590</b>
<b>Youth Programme and Activities</b>				
Activities	8,057	0	8,057	8,496
Beavers	7,412	0	7,412	19,535
Cubs	11,478	0	11,478	2,200
Scouts	7,905	0	7,905	13,023
Network	0	0	0	0
Explorers	38,792	0	38,792	37,121
<b>Sub total</b>	<b>73,644</b>	<b>0</b>	<b>73,644</b>	<b>80,375</b>
<b>Pinsent Campsite</b>				
Bookings	14,506	0	14,506	12,711
Other	2,343	0	2,343	1,636
<b>Sub total</b>	<b>16,849</b>	<b>0</b>	<b>16,849</b>	<b>14,347</b>
<b>Other District activities</b>				
Badges	12,946	0	12,946	11,294
RBT Transfer	750	0	750	0
Other	216	0	216	0
<b>Sub total</b>	<b>13,912</b>	<b>0</b>	<b>13,912</b>	<b>11,294</b>
<b>Investment income</b>				
COIF - Winchester District Scout Council	250	0	250	55
COIF - RBR Fund	0	143	143	32
COIF - Jamboree	0	26	26	6
<b>Sub total</b>	<b>250</b>	<b>169</b>	<b>419</b>	<b>93</b>
<b>Total Gross Income</b>	<b>136,282</b>	<b>60,169</b>	<b>196,451</b>	<b>133,487</b>
<b>Asset sales</b>				
	0	0	0	0
<b>Total Receipts</b>	<b>136,282</b>	<b>60,169</b>	<b>196,451</b>	<b>133,487</b>

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2023 to 31st December 2023

Receipts and Payments				
	2023		2022	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Payments</b>				
<b>Charitable Payments</b>				
District Commissioner's expenses	582	0	582	105
Training / Conferences (District Team / Executiv	91	0	91	386
AGM and District Conference	82	0	82	90
Badges	11,576	0	11,576	11,774
Poppy Wreath	375	0	375	0
Publicity	294	0	294	299
District Resources (incl. Training materials)	0	0	0	0
St George's Day	870	0	870	2,291
New Unit Grants	360	0	360	600
District Development Officer	10,296	0	10,296	7,102
Other	71	0	71	3,107
<b>Sub total</b>	<b>24,597</b>	<b>0</b>	<b>24,597</b>	<b>25,754</b>
<b>Youth Programme and Activities</b>				
Activities	1,791	0	1,791	0
Activity equipment	0	0	0	0
Beavers	5,214	0	5,214	18,487
Cubs	7,477	0	7,477	3,450
Scouts	9,989	0	9,989	11,407
Explorers	39,870	0	39,870	32,222
Network	0	0	0	0
Training Activity	0	0	0	1,696
RBR payments	0	1,276	1,276	1,402
Jamboree payments	0	7,891	7,891	0
<b>Sub total</b>	<b>64,341</b>	<b>9,167</b>	<b>73,508</b>	<b>68,664</b>
<b>Pinsent Campsite</b>				
Southern Electric	443	0	443	407
Southern Water	352	0	352	356
Insurance	433	0	433	411
Maintenance / Improvements	9,890	0	9,890	3,696
Projects	818	0	818	5,552
Fundraising Costs	0	0	0	0
<b>Sub total</b>	<b>11,936</b>	<b>0</b>	<b>11,936</b>	<b>10,422</b>
<b>Total Gross Expenditure</b>	<b>100,874</b>	<b>9,167</b>	<b>110,041</b>	<b>104,840</b>
<b>Asset purchases</b>				
<b>Barn Project</b>	0	0	0	1,630
<b>New Build Expenditure</b>	0	27,701	27,701	590
<b>Total Payments</b>	<b>100,874</b>	<b>36,868</b>	<b>137,742</b>	<b>109,425</b>
<b>Net of receipts/(payments)</b>	<b>35,408</b>	<b>23,301</b>	<b>58,709</b>	<b>24,062</b>
<b>Transfers between funds</b>				
	0	0	0	
<b>Cash funds last year end</b>				
	218,286	36,467	254,753	
<b>Cash funds this year end</b>	<b>253,694</b>	<b>59,768</b>	<b>313,462</b>	

## Statement of assets and liabilities at the end of the year

	31st December 2023		31st Dec 2022	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Cash funds</b>				
COOP bank	110,592	0	110,592	146,036
Pinsent Account	50,311	0	50,311	45,382
Explorers Account	32,571	0	32,571	39,727
Network Account	311	0	311	311
Canterbury bond	50,000	0	50,000	0
Redwood Bank	25,000	0	25,000	0
United Bond	20,358	0	20,358	0
COIF Accumulated	20,297	0	20,297	19,445
COIF RBR Fund	0	3,409	3,409	3,266
COIF Jamboree	0	613	613	587
<b>Total cash funds</b>	<b>309,440</b>	<b>4,022</b>	<b>313,462</b>	<b>254,754</b>
<b>Other monetary assets</b>				
Tax claim (gift aid)	0	0	0	0
Debts due to the District	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non monetary assets for charity's own use</b>				
Badge Stock	4,593	0	4,593	4,848
Pinsent Campsite - at valuation	250,000	0	250,000	250,000
Pinsent Building - Planning & footings	58,881	0	58,881	58,881
Pinsent Site - See asset note pg 3	31,813	0	31,813	37,877
Activity Equipment	31,414	0	31,414	34,131
<b>sub total</b>	<b>376,701</b>	<b>0</b>	<b>376,701</b>	<b>385,737</b>
<b>LIABILITIES</b>				
Accounts not yet paid	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

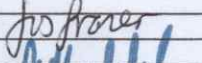

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on

*21 Feb 2024*

and signed on their behalf by

Signature

Print Name

	JAMES FRASER
	RICHARD MENDELSON

## Independent Examiner's Report to the Trustees of the WINCHESTER DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 December 2023 which are set out on pages 1 to 3.

### Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act 2011);
- To follow the procedures laid down in the Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### Basis of independent examiner's report

The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### 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 2011; and
- to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: .....



Name: Mr A Redmond

Qualification: FCCA

Address: 40 Marina Grove, Portsmouth PO3 6HD

Date .....

12/2/24

## Winchester District Scout Council Assets

Having reviewed our asset disclosures in the accounts, we wanted to more clearly reflect assets owned by the District, and this is now reflected in this note. While accrual accounting has not been adopted, we also wanted to reflect the fact that most assets depreciate in value over time. This note therefore details our depreciation policy for each asset type and the asset summary describes the carrying values of those assets, reflecting their ongoing value and life

### Pinsent Campsite

The District own and operate a camp site at Clarendon Way, Winchester. Pinsent is an approximately 7 acre site with 8 camping areas, a toilet block, activity areas including a crate stacking tower and archery and air rifle shooting areas. The site was gifted to the District in 1931 following Major Pinsent's purchase of it for £1,000. It has no acquisition cost and the District Executive obtained a valuation in use for the site of £250k in 2015.

Planning permission for a utility building has been granted and the foundations installed at the site. The main construction will only commence once the additional £700k of funding has been raised. The balance of funds raised for the Pinsent new building held at bank stand at £76,549.

Planning Permission has been granted for the construction of an activity barn. Funding has been provided by a generous grant from Colin Brooks, £60,000, and a grant from the governments prosperity fund, £38,000, administered by Winchester City Council as well as some funding from the activities team balance and a district loan to the activities team. The Barn is expected to cost £150,000. The barn should be completed in the first half of 2024.

### District Asset Summary

	Cost	2023 Purchases	B/f Deprec	2023 Depreciation	C/f Value
Pinsent Building - Planning & footings	58,881	0	0	0	58,881
Pinsent Site - Campfire Circle	20,008	0	(5,500)	(1,000)	13,508
Pinsent Site - Roundhouse	11,178	0	(2,097)	(559)	8,522
Pinsent Site - Crate Stack Structure & actiity eqpt	31,414	0	0	0	31,414
Pinsent Site - Toilet Block	32,051	0	(19,765)	(6,410)	5,876
Pinsent Site - Storage Containers	4,778	3,228	(4,054)	(684)	3,268
Pinsent Site - Maintenance Equipment	3,289	0	(2,011)	(639)	639
	161,598	3,228	(33,426)	(9,292)	122,108

### Depreciation Policy

Pinsent Building - Planning & footings	No write off until building completed
Pinsent Campfire Circle & Roundhouse	20 years
Pinsent Interim Toilet Block	5 years
Pinsent Storage containers	10 years
Pinsent Maintenance Equipment	2 -5 years

The District owns activity equipment including bows, air rifles, crates and ropes which are maintained and replaced as necessary.

The District consider depreciation of this stock of equipment to not be necessary as it is repaired and replaced on a rolling basis. The level of equipment is maintained at a similar levels year on year.

The District also holds a stock of badges and other sundry materials.

	2023
<b>Activity Equipment</b>	£
Pinsent Activity Equipment	10,765
Crate Stack & Pioneering Equipment	20,649
<b>Total</b>	<b>31,414</b>

	2023	2022
<b>Badge Stock</b>	£	£
	4,593	4,848

**WINCHESTER DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 302317

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# Accounts

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# Winchester District Scout Council

## Annual Report and Accounts of the Trustees

### 1<sup>st</sup> January 2022 to 31<sup>st</sup> December 2022

Charity No. 302317 Scout Association Registration No. 12033

The Winchester District Scout Council (WDSC), to which this report is addressed, is the charity that supports the operation of the Winchester District of The Scout Association (TSA) ('the District').

Names of the Trustees<sup>1</sup>:

Name	Route to membership (and related roles)	Dates as trustee
Richard Mendelsohn	Ex-Officio (District Chair – elected at AGM 2020 and 2021)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
James Fraser	Ex-Officio (District Treasurer – elected at AGM 2020 and 2021) (Chair of Finance Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Robin Cook	Ex-Officio (District Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Bruce Martin	Ex-Officio (District Explorer Scout Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Megan Thompson	Ex-Officio (District Youth Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Chris Welland	Elected at AGM 2020, 2021 and 2022 (Group Chair 3 <sup>rd</sup> )	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Claire Sclater	Elected at AGM 2020 and 2021. Resigned at AGM 13 <sup>th</sup> June 2022 (Group Chair 6 <sup>th</sup> )	1 <sup>st</sup> Jan to 13 <sup>th</sup> June 2022
Sarah Tilley <sup>2</sup>	Elected at AGM 2020 and 2021. Resigned at AGM 13 <sup>th</sup> June 2022 (Group Chair 7 <sup>th</sup> )	1 <sup>st</sup> Jan to 13 <sup>th</sup> June 2022
Garry Cook	Elected at AGM 2020, 2021 and 2022 (Treasurer of the Explorer Scouts Sub-Committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
John Le Riche	Elected at AGM 2020, 2021 and 2022 (Vice President)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Dawn Inglis	Nominated at AGM 2020, 2021 and 2022 (Chair of Appointments Advisory Committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
David Ashby	District Scout Network Commissioner	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022

Name	Route to membership (and related roles)	Dates as trustee
Ian Johnson	Nominated at AGM 2020, 2021 and 2022 (Chair of Pinsent Campsite and Activities Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Bernard Stebbing	Nominated at AGM 2020, 2021 and 2022 (Chair of Growth and Development sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Nick Safford	Elected at AGM 2022 (Group Chair 12 <sup>th</sup> )	13 <sup>th</sup> June to 31 <sup>st</sup> December 2022
Andy Roberts	Elected at AGM 2022 (Group Chair 5 <sup>th</sup> )	13 <sup>th</sup> June to 31 <sup>st</sup> December 2022

<sup>1</sup> All members of the District Executive Committee are trustees and all trustees are members of the District Executive Committee.

The following roles Executive Committee / Trustee roles are vacant as of 31<sup>st</sup> Dec 2022:

Route to membership (and related roles)	Dates
Ex-Officio (District Secretary)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Chair of Pinsent New Building Sub-committee	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022

The following persons had a right of attendance at trustees' meetings:

Martin Mackey	County Commissioner (Hampshire)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022
Paul Bell	County Chair (Hampshire)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2022

## SECTION A: Reference and administration details

The District has no advisers in terms of the administration of the charity.

## SECTION B: Structure, governance and management

As of 31<sup>st</sup> December 2022 the District consisted of:

- a) Twelve Scout Groups (one of which was dormant throughout the year);
- b) Four Explorer Units;
- c) One Scout Network Unit; and
- d) One Scout Active Support Unit

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 (TSA).

The District is created and operated as an educational charity under the rules of TSA. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout District subject to the policy and rules of The Scout Association. The District operates in accordance with the constitution provided at Rule 4.25 of the Policy, Organisation and Rules of TSA.

The District is led by the District Commissioner and managed by the District Executive Committee. They are accountable to the District Scout Council for the satisfactory running of the District.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of their appointment, and must act collectively as charity Trustees of the Scout District and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of the Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the District.
- Manage the District finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-committees.
- The opening, closure and amalgamation of Groups, Explorer Scout Units, Scout Network and Scout Active Support Units in the District as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- Supervising the administration of Groups, particularly in relation to finance and the trusteeship of property.

## **Risk and Internal Controls**

The District 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 them. The main areas of concern identified are:

**Injury to leaders, helpers, supporters and members:** The District, through the membership fees, contributes to the Scout Association's national accident insurance policy. In addition, a review has been undertaken to ensure that all adults supporting the District are covered by this or alternative insurance. Risk Assessments are undertaken and appropriate risk reduction measures are put in place before all activities take place in accordance with TSA Policy, Organisation and Rules.

**Damage to buildings, property and equipment:**

- a) The District has its own property, buildings and equipment at its Pinsent Campsite and Activities Centre. Sufficient insurance is maintained through TSA insurance and other commercially sourced insurance to address all third party responsibilities and continuation of service provision in the event of damage;
- b) From time to time the District hires or borrows other buildings and equipment on a commercial or charitable basis. In such transactions, the District ensures that a sufficient level of insurance is in place against damage or loss on a case by case basis.

**Reduction or loss of youth members:** The District and Groups provide activities for all young people aged 6 to 25. If there was a reduction in membership in a section of a particular Group then there would have to be a contraction, consolidation or closure of that section. In the worst-case scenario, the complete closure of the Group. This reduces the District's, and its Group's, ability to fulfil its aims that every young person in the area who wishes to take part in its activities is able to do so and that those activities will be wide ranging and of a high standard and educational value as expected by TSA. This risk is addressed through seeking to provide a wide ranging programme of activities of a high standard and educational value in all sections;

**Reduction or loss of leaders:** The District relies totally upon volunteers<sup>3</sup> to run and administer the activities in the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a Group 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. This reduces the District, and its Groups, ability to fulfil its aims as above. This risk is addressed through seeking to maintain sufficient adult support for every section through continuous attention to recruitment, with Groups assisted by a District Growth and Development Team.

**Reduced income from fundraising:** The District relies primarily upon income from membership subscriptions and fundraising. The District holds reserves to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of its membership subscriptions so as to increase the income to the District on an ongoing basis, either temporarily or permanently.

**Improper or uncontrolled expenditure:** The District continually monitors its expenditures against its annual budget. Financial controls are in place which are designed to protect against unauthorised expenditure by any individuals who undertake scouting or other related activities on behalf of the District which

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<sup>3</sup> The District has one paid member of staff, the District Development Officer who is employed one day a week to address recruitment of young people and adults primarily to the youngest sections.

necessarily incur costs. The District also has in place a system of internal controls which are designed to provide reasonable assurance against material mismanagement or loss, which include two signatories for all payments, and comprehensive insurance policies to ensure that insurable risks are covered.

## **SECTION C: Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

In addition, the District aims that every young person in the area who wishes to take part in its activities should be able to do so, and that those activities will be wide ranging and of a high standard and educational value as expected by TSA.

The District maintains three charitable funds to support those people who would otherwise be unable to participate in normal scouting activities enjoyed by the majority of members: -

1. The RBR Fund for young people in Winchester District who are members of the Scout Association, who want to take part in activities which are appropriate to them but who, through financial circumstances, find themselves unable to take part. It also supports those who need financial assistance to become or to remain members of a Section within the District. Access to the fund is not available to Leaders or other adult supporters.
2. The Mike Green Fund for supporting people in training to run adventurous activities but who, through financial circumstances, find themselves unable to partake of appropriate training.
3. The International Fund for assisting young people in Scouting to attend international Scouting events.

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.

## **SECTION D: Achievements, performance and objectives**

Scouting in Winchester continues to thrive and the challenge remains to meet the demand from young people wanting to become Scouts and to increase that demand by providing better activities.

A special congratulations the 12<sup>th</sup> Winchester (Green Jackets) Group as they celebrated their centenary.

Overall the year:

- Started with the gradual restarting of activities that had begun the previous September;
- Improved during the first three quarters of the year with residential events increasing from mid-summer;
- Suffered from the need to re-engage with COVID-19 risk control measures late in the year as the omicron variant took hold.

The census showed that #bounceback was working well but not as well as hoped. At 1250 young members, the January 2022 census was a distinct improvement over the January 2021 census but up to the numbers of the January 2020 census. However, the good news is that the number of Beavers and number of leaders showed increases that would have resulted in overall growth over 2020, if realised across all areas, Plus, being the youngest section at the time, this bodes well for the future.

The Growth and Development team and the District Development Officer have remained active through the year. The high number of leaders recruited during lockdown is testament to this. The Joining List remains high. This represents an unsatisfied demand and is unsatisfactory because those young people on the Joining List will only be young people for a limited time and are missing out. The aim is for a zero Joining List while stimulating more young people to want to join through a wide range of high-quality activities and publicity that encourages others to take part. The key to satisfying the demand and improving activities is to recruit more adults. This has exceeded expectations this year.

In accord with national needs, good progress has been made on the validation of leader competence against the required training modules.. The late completion of induction activities has been addressed but still needs more effort to make late completion a historical issue. Imposing restrictions on attending nights away activities when induction has not been completed on time has proved effective with several completions in the week before a camp. Late Wood Badges was also addressed in October and is now an ongoing activity as Wood Badges become due. This has resulted in several leaders having their role reduced from Section Leader or Assistant

Section Leader to Section Assistant and several from any role to Group Occasional Helper. Some have declined to renew DBS disclosures and have been removed from the register.

Two Squirrel dreys opened in early 2022 and early results were good. Five dreys were open, or in the process of being opened, by the end of 2022.

Beavers resumed normal operations during the year with a District Camp in September. Cubs didn't manage a District camp but several Packs did hold camps and other activities. Most Scout Troops also managed camps during the late summer as this became possible again. The Scout Antler Incident Hike Competition and Autumn Walking Expedition to the Brecon Beacons took place.

Explorers were also active. Silver and Gold Duke of Edinburgh expeditions restarted and several joined the Scouts in a joint expedition to the beacon Beacons. The much needed new Unit did not start during 2021 (It actually started in April 2022).

A new District Scout Network Commissioner was appointed and the university freshers' fare attended but this hasn't yet resulted in an active section.

Of the twelve Groups, all had Group Scout Leaders (GSLs) at the end of 2021 although two were Acting GSLs. The 4<sup>th</sup> remained dormant despite attempts to revive it.

Scouting relies on adult volunteers (we have 466 adult volunteers and one paid adult in the District). These volunteers have engaged well with the unusual challenges thrown at them this year by the continuing pandemic and a great deal of gratitude is owed to all of them.

## **SECTION E: Financial review**

Pinsent bookings were buoyant during the year with Scouts keen to be back to normal activities after several years of restrictions. As a result, our income, £133k was 60% up on the previous year, £83k. The last grant from Government was received, £2.6k. Our expenditure was up 77% at £109k compared to last year's £62k. The increase was primarily accounted for by the increase in the Youth Programme and Activities with expenditure more than doubling to £68k. An indication of the keenness of the scouts to resume activities after the covid restrictions. It was decided by the trustees that the district's membership subscriptions would once again be reduced by 40% in 2022. The shortfall in income being made up from reserves.

Total cash funds at the end of the year were £254k. Of this £224k were allocated funds, which left £30k in general reserves, which is equivalent to just under two years average District general expenditure.

## **SECTION F: Plans for future period**

Our overall plans and priorities set out in our previous report continued unchanged at the start of 2023 apart from the introduction of Squirrel Scouts. Emphasis remains what we had set out in order to grow the District:

- a) Active recruitment of Squirrel and Beaver Scouts and parents;
- b) Further improving the welcome for new adults; and
- c) Continuing engaging and stimulating programmes.

Two Squirrel Scout Dreys have been opened in January and February. More are planned for September and others are being talked about. A new Explorer Unit has been opened in April 2022 and others are under discussion.

A new emphasis has been injected into the new building at Pinsent although this is still discussion with the architect engaged.

Progress is being made with the 18+ programme. A District Scout Network Commissioner has been appointed and is gathering an organising team of Scout Network Members.

Emphasis continues to be placed on maintaining and developing the close relationships with our local communities and with City and Hampshire Councillors and Council Officers. The need for new Scout buildings and land swaps continues to be urgent. These, as ever, will only be achieved with local community and local authority support. The key to funding new building construction remains to be achieved with community use by day - most likely by the very young or elderly.

Scouting in Winchester continues to embrace TSA's Strategy for 2018-23 with its continued focus on the following four objectives:

- Growth – Scouting changes lives. Youngsters who want a place should have one.
- Inclusivity – we are working to ensure more girls and more additional needs.
- Youth shaped – young people should be able to shape their Scouting experience.
- Community impact – Scouting makes a difference not just to the individual but also to wider society and we want to increase that positive impact.

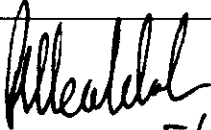

Two former members of the District, Colin and Viv Brooks, have very kindly offered to donate a large sum of money to us to fund the construction of a new Activity Barn to replace the semi-derelect structure we currently use for archery and Shooting. This will enable these and other new activities to continue under cover all year round. We are currently in the process of applying for planning consent, and the project is targeted for completion by the end of 2023.

Preparations are also underway to restart fund raising to complete the construction of the new Campsite Facility building which has been held up now for several years.

### SECTION G: Declaration

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

Signed on behalf of the charity's trustees: -

Signature and date	 5/6/23	 5/6/23
Names	Richard Mendelsohn	Robin Cook
Positions	Chairman	District Commissioner

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2022 to 31st December 2022

Receipts and Payments				
	2022		2021	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Receipts</b>				
<b>Donations, legacies &amp; similar income</b>				
Membership subscriptions	79,872	0	79,872	72,459
Less: Membership subscriptions paid on	58,671	0	58,671	52,647
Net Membership subscriptions retained	21,201	0	21,201	19,812
Donations (other)	0	590	590	0
Gift Aid	2,552	0	2,552	2,220
Interest	368	0	368	7
Other similar income	0	0	0	0
<b>Sub total</b>	<b>24,121</b>	<b>590</b>	<b>24,711</b>	<b>22,039</b>
<b>Grants</b>				
Covid 19 Grants	2,667		2,667	16,573
<b>Sub total</b>	<b>2,667</b>	<b>0</b>	<b>2,667</b>	<b>16,573</b>
<b>Fundraising (gross)</b>				
Fundraising -	0	0	0	0
Fundraising - Jamboree Bag Pack	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Youth Programme and Activities</b>				
Activities	8,496	0	8,496	1,385
Beavers	19,535	0	19,535	375
Cubs	2,200	0	2,200	0
Scouts	13,023	0	13,023	2,008
Network	0	0	0	0
Explorers	37,121	0	37,121	28,526
<b>Sub total</b>	<b>80,375</b>	<b>0</b>	<b>80,375</b>	<b>32,294</b>
<b>Pinsent Campsite</b>				
Bookings	12,711	0	12,711	6,527
Other	1,636	0	1,636	602
<b>Sub total</b>	<b>14,347</b>	<b>0</b>	<b>14,347</b>	<b>7,129</b>
<b>Other District activities</b>				
Badges	11,294	0	11,294	0
Training / Training Material	0	0	0	5,172
Other	0	0	0	0
<b>Sub total</b>	<b>11,294</b>	<b>0</b>	<b>11,294</b>	<b>5,172</b>
<b>Investment income</b>				
COIF - Winchester District Scout Council	55	0	55	1
COIF - RBR Fund	0	32	32	0
COIF - Jamboree	0	6	6	0
<b>Sub total</b>	<b>55</b>	<b>38</b>	<b>93</b>	<b>1</b>
<b>Total Gross Income</b>	<b>132,859</b>	<b>628</b>	<b>133,487</b>	<b>83,208</b>
<b>Asset sales</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receipts</b>	<b>132,859</b>	<b>628</b>	<b>133,487</b>	<b>83,208</b>

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2022 to 31st December 2022

<b>Receipts and Payments</b>				
	<b>2022</b>		<b>2021</b>	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Payments</b>				
<b>Charitable Payments</b>				
District Commissioner's expenses	105	0	105	919
Training / Conferences (District Team / Executive	386	0	386	0
AGM and District Conference	90	0	90	0
Badges	11,774	0	11,774	7,333
Poppy Wreath	0	0	0	0
Publicity	299	0	299	362
District Resources (incl. Training materials)	0	0	0	0
St George's Day	2,291	0	2,291	0
New Unit Grants	600	0	600	0
District Development Officer	7,102	0	7,102	6,407
Other	3,107	0	3,107	3,117
<b>Sub total</b>	<b>25,754</b>	<b>0</b>	<b>25,754</b>	<b>18,138</b>
<b>Youth Programme and Activities</b>				
Activities	0	0	0	15
Activity equipment	0	0	0	1,436
Beavers	18,487	0	18,487	442
Cubs	3,450	0	3,450	0
Scouts	11,407	0	11,407	2,379
Explorers	32,222	0	32,222	26,229
Network	0	0	0	0
Training Activity (Mike Green)	1,698	0	1,698	293
RBR payments	0	1,402	1,402	685
Jamboree payments	0	0	0	0
<b>Sub total</b>	<b>67,264</b>	<b>1,402</b>	<b>68,666</b>	<b>31,479</b>
<b>Pinsent Campsite</b>				
Southern Electric	407	0	407	133
Southern Water	356	0	356	59
Insurance	411	0	411	311
Maintenance / Improvements	3,696	0	3,696	7,016
Projects	5,552	0	5,552	5,154
Fundraising Costs	0	0	0	0
<b>Sub total</b>	<b>10,422</b>	<b>0</b>	<b>10,422</b>	<b>12,673</b>
<b>District Administered Funds</b>				
Pro-Act	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Gross Expenditure</b>	<b>103,440</b>	<b>1,402</b>	<b>104,842</b>	<b>62,290</b>
<b>Asset purchases</b>	<b>1,630</b>	<b>0</b>	<b>1,630</b>	<b>0</b>
<b>New Build Expenditure</b>	<b>2,365</b>	<b>590</b>	<b>2,955</b>	<b>0</b>
<b>Total Payments</b>	<b>107,435</b>	<b>1,992</b>	<b>109,427</b>	<b>62,290</b>
<b>Net of receipts/(payments)</b>	<b>25,424</b>	<b>(1,364)</b>	<b>24,060</b>	<b>20,918</b>
<b>Transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Cash funds last year end</b>	<b>192,861</b>	<b>37,832</b>	<b>230,693</b>	
<b>Cash funds this year end</b>	<b>218,285</b>	<b>36,468</b>	<b>254,753</b>	

## Statement of assets and liabilities at the end of the year

	2022		Total funds £	2021 Total funds £
	Unrestricted funds £	Restricted funds £		
<b>Cash funds</b>				
CAF Account	0	0	0	71,005
COOP bank	146,036	0	146,036	75,528
Pinsent Account	45,381	0	45,381	28,499
Explorers Account	39,727	0	39,727	32,276
Network Account	311	0	311	311
COIF Accumulated	19,445	0	19,445	19,257
COIF RBR Fund	0	3,266	3,266	3,234
COIF Jamboree	0	587	587	581
<b>Total cash funds</b>	<b>250,900</b>	<b>3,853</b>	<b>254,753</b>	<b>230,691</b>
<b>Other monetary assets</b>				
Tax claim (gift aid)	0	0	0	0
Debts due to the District	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non monetary assets for charity's own use</b>				
Badge Stock	4,848	0	4,848	4,906
Pinsent Campsite - at valuation	250,000	0	250,000	250,000
Pinsent Building - Planning & footings	58,881	0	58,881	58,881
Pinsent Site - See asset note pg 3	37,877	0	37,877	46,736
Activity Equipment	34,131	0	34,131	34,131
<b>sub total</b>	<b>385,737</b>	<b>0</b>	<b>385,737</b>	<b>394,654</b>
<b>LIABILITIES</b>				
Accounts not yet paid	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on and signed on their behalf by

Signature	Print Name
	JAMES FRASER
	RICHARD MENDELSON

Funds Note			
	Co - Op	Other	Total
	£	£	£
<b>RBR</b>	18,303	3,266	21,569
<b>Jamboree</b>	14,312	587	14,899
<b>Pinsent New Build</b>	62,879	13,741	76,620
<b>District Reserve</b>	24,916	5,704	30,620
<b>District Activities</b>	12,156	0	12,156
<b>Pinsent Campsite and Activities - Own Accou</b>	45,381	0	45,381
<b>Explorers - Own Account</b>	39,727	0	39,727
<b>Network - Own Account</b>	311	0	311
<b>Allocated Funds</b>	13,470	0	13,470
<b>Total</b>	<b>231,455</b>	<b>23,298</b>	<b>254,753</b>

**Independent Examiner's Report to the Trustees of the  
WINCHESTER DISTRICT SCOUT COUNCIL**

I report on the accounts of the District for the year ended 31 December 2022 which are set out on pages 1 to 3.

**Respective responsibilities of trustees and examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act 2011);
- To follow the procedures laid down in the Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.


**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 2011; and
  - to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:   
Name: Mr A Redmond  
Qualification: FCCA  
Address: 40 Marina Grove, Portsmouth PO3 6HD

Date: 2/2/23

## Winchester District Scout Council Assets

Having reviewed our asset disclosures in the accounts, we wanted to more clearly reflect assets owned by the District, and this is now reflected in this note. While accrual accounting has not been adopted, we also wanted to reflect the fact that most assets depreciate in value over time. This note therefore details our depreciation policy for each asset type and the asset summary describes the carrying values of those assets, reflecting their ongoing value and life

### Pinsent Campsite

The District own and operate a camp site at Clarendon Way, Winchester. Pinsent is an approximately 7 acre site with 8 camping areas, a toilet block, activity areas including a crate stacking tower and archery and air rifle shooting areas. The site was gifted to the District in 1931 following Major Pinsent's purchase of it for £1,000. It has no acquisition cost and the District Executive obtained a valuation in use for the site of £250k in 2015.

Planning permission for a utility building has been granted and the foundations installed at the site. The main construction will only commence once the additional £700k of funding has been raised. The balance of funds raised for the Pinsent new building held at bank stand at £76,549

### District Asset Summary

	Cost	2022 Purchases	B/f Deprec	2022 Depreciation	C/f Value
Pinsent Building - Planning & footings	58,881	0	0	0	58,881
Pinsent Site - Campfire Circle	20,008	0	(4,500)	(1,000)	14,508
Pinsent Site - Roundhouse	11,178	0	(1,538)	(559)	9,081
Pinsent Site - Crate Stack Structure & actiity eqpt	34,131	0	0	0	34,131
Pinsent Site - Toilet Block	32,051	0	(13,355)	(6,410)	12,286
Pinsent Site - Storage Containers	4,778	0	(3,576)	(478)	724
Pinsent Site - Maintenance Equipment	3,019	270	(1,329)	(682)	1,278
	164,045	270	(24,297)	(9,129)	130,889

### Depreciation Policy

Pinsent Building - Planning & footings	No write off until building completed
Pinsent Campfire Circle & Roundhouse	20 years
Pinsent Interim Toilet Block	5 years
Pinsent Storage containers	10 years
Pinsent Maintenance Equipment	2 -5 years

The District owns activity equipment including bows, air rifles, crates and ropes which are maintained and replaced as necessary.

The District consider depreciation of this stock of equipment to not be necessary as it is repaired and replaced on a rolling basis. The level of equipment is maintained at a similar levels year on year.

The District also holds a stock of badges and other sundry materials.

	2022
	£
<b>Activity Equipment</b>	
Pinsent Activity Equipment	11,606
Crate Stack & Pioneering Equipment	22,525
<b>Total</b>	<b>34,131</b>

	2022	2021
	£	£
<b>Badge Stock</b>	4,848	4,906

**Independent Examiner's Report to the Trustees of the  
WINCHESTER DISTRICT SCOUT COUNCIL**

I report on the accounts of the District for the year ended 31 December 2022 which are set out on pages 1 to 3.

**Respective responsibilities of trustees and examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

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- To state whether particular matters have come to my attention.

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The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.


**Independent Examiner's statement**

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  - to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:   
Name: Mr A Redmond  
Qualification: FCCA  
Address: 40 Marina Grove, Portsmouth PO3 6HD

Date: 2/2/23

**WINCHESTER DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 302317

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# Accounts

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# Winchester District Scout Council

## Annual Report and Accounts of the Trustees

### 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021

Charity No. 302317 Scout Association Registration No. 12033

The Winchester District Scout Council (WDSC), to which this report is addressed, is the charity that supports the operation of the Winchester District of The Scout Association (TSA) ('the District').

Names of the Trustees<sup>1</sup>:

Name	Route to membership (and related roles)	Dates as trustee
Richard Mendelsohn	Ex-Officio (District Chair – elected at AGM 2020 and 2021)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
James Fraser	Ex-Officio (District Treasurer – elected at AGM 2020 and 2021) (Chair of Finance Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Robin Cook	Ex-Officio (District Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Bruce Martin	Ex-Officio (District Explorer Scout Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Megan Thompson	Ex-Officio (District Youth Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Chris Welland	Elected at AGM 2020 and 2021 (Group Chair 3 <sup>rd</sup> )	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Claire Sclater	Elected at AGM 2020 and 2021 (Group Chair 6 <sup>th</sup> )	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Sarah Tilley <sup>2</sup>	Elected at AGM 2020 and 2021 (Group Chair 7 <sup>th</sup> )	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Garry Cook	Elected at AGM 2020 and 2021 (Treasurer of the Explorer Scouts Sub-Committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
John Le Riche	Elected at AGM 2020 and 2021 (Vice President)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Dawn Inglis	Nominated at AGM 2020 and 2021 (Chair of Appointments Advisory Committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021

<sup>1</sup> All members of the District Executive Committee are trustees and all trustees are members of the District Executive Committee.

<sup>2</sup> "Sarah Tilley" appears as "Sarah Loch" in the AGM 2020 minutes. "Loch" is her maiden name and she continues to use it professionally but uses her married name in community concerns such as Scouting.

Name	Route to membership (and related roles)	Dates as trustee
Ian Johnson	Nominated at AGM 2020 and 2021 (Chair of Pinsent Campsite and Activities Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Bernard Stebbing	Nominated at AGM 2020 and 2021 (Chair of Growth and Development Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021

The following roles Executive Committee / Trustee roles are vacant as of 31<sup>st</sup> Dec 2021:

Route to membership (and related roles)	Dates
Ex-Officio (District Secretary)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Chair of Pinsent New Building Sub-committee	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021

The following persons had a right of attendance at trustees' meetings:

Martin Mackey	County Commissioner (Hampshire)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021
Paul Bell	County Chair (Hampshire)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2021

## SECTION A: Reference and administration details

The District has no advisers in terms of the administration of the charity.

## SECTION B: Structure, governance and management

As of 31<sup>st</sup> December 2021, the District consisted of:

- a) Twelve Scout Groups (one of which was dormant throughout the year);
- b) Four Explorer Units;
- c) One Scout Network Unit; and
- d) One Scout Active Support Unit

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 (TSA).

The District is created and operated as an educational charity under the rules of TSA. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout District subject to the policy and rules of The Scout Association. The District operates in accordance with the constitution provided at Rule 4.25 of the Policy, Organisation and Rules of TSA.

The District is led by the District Commissioner and managed by the District Executive Committee. They are accountable to the District Scout Council for the satisfactory running of the District.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of their appointment, and must act collectively as charity Trustees of the Scout District and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of the Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the District.
- Manage the District finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-committees.
- The opening, closure and amalgamation of Groups, Explorer Scout Units, Scout Network and Scout Active Support Units in the District as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- Supervising the administration of Groups, particularly in relation to finance and the trusteeship of property.

## **Risk and Internal Controls**

The District 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 them. The main areas of concern identified are:

**Injury to leaders, helpers, supporters and members:** The District, through the membership fees, contributes to the Scout Association's national accident insurance policy. In addition, a review has been undertaken to ensure that all adults supporting the District are covered by this or alternative insurance. Risk Assessments are undertaken and appropriate risk reduction measures are put in place before all activities take place in accordance with TSA Policy, Organisation and Rules.

### **Damage to buildings, property and equipment:**

- a) The District has its own property, buildings and equipment at its Pinsent Campsite and Activities Centre. Sufficient insurance is maintained through TSA

- insurance and other commercially sourced insurance to address all third party responsibilities and continuation of service provision in the event of damage;
- b) From time to time the District hires or borrows other buildings and equipment on a commercial or charitable basis. In such transactions, the District ensures that a sufficient level of insurance is in place against damage or loss on a case by case basis.

**Reduction or loss of youth members:** The District and Groups provide activities for all young people aged 6 to 25. If there was a reduction in membership in a section of a particular Group then there would have to be a contraction, consolidation or closure of that section. In the worst-case scenario, the complete closure of the Group. This reduces the District's, and its Group's, ability to fulfil its aims that every young person in the area who wishes to take part in its activities is able to do so and that those activities will be wide ranging and of a high standard and educational value as expected by TSA. This risk is addressed through seeking to provide a wide ranging programme of activities of a high standard and educational value in all sections;

**Reduction or loss of leaders:** The District relies totally upon volunteers<sup>3</sup> to run and administer the activities in the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a Group 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. This reduces the District, and its Groups, ability to fulfil its aims as above. This risk is addressed through seeking to maintain sufficient adult support for every section through continuous attention to recruitment, with Groups assisted by a District Growth and Development Team.

**Reduced income from fundraising:** The District relies primarily upon income from membership subscriptions and fundraising. The District holds reserves to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of its membership subscriptions so as to increase the income to the District on an ongoing basis, either temporarily or permanently.

**Improper or uncontrolled expenditure:** The District continually monitors its expenditures against its annual budget. Financial controls are in place which are designed to protect against unauthorised expenditure by any individuals who undertake scouting or other related activities on behalf of the District which necessarily incur costs. The District also has in place a system of internal controls

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<sup>3</sup> The District has one paid member of staff, the District Development Officer who is employed one day a week to address recruitment of young people and adults primarily to the youngest sections.

which are designed to provide reasonable assurance against material mismanagement or loss, which include two signatories for all payments, and comprehensive insurance policies to ensure that insurable risks are covered.

## **SECTION C: Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

In addition, the District aims that every young person in the area who wishes to take part in its activities should be able to do so, and that those activities will be wide ranging and of a high standard and educational value as expected by TSA.

The District maintains three charitable funds to support those people who would otherwise be unable to participate in normal scouting activities enjoyed by the majority of members: -

1. The RBR Fund for young people in Winchester District who are members of the Scout Association, who want to take part in activities which are appropriate to them but who, through financial circumstances, find themselves unable to take part. It also supports those who need financial assistance to become or to remain members of a Section within the District. Access to the fund is not available to Leaders or other adult supporters.
2. The Mike Green Fund for supporting people in training to run adventurous activities but who, through financial circumstances, find themselves unable to partake of appropriate training.
3. The International Fund for assisting young people in Scouting to attend international Scouting events.

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.

## **SECTION D: Achievements, performance and objectives**

Scouting in Winchester continues to thrive and the challenge remains to meet the demand from young people wanting to become Scouts and to increase that demand by providing better activities.

A special congratulations the 12<sup>th</sup> Winchester (Green Jackets) Group as they celebrated their centenary.

Overall the year:

- Started with the gradual restarting of activities that had begun the previous September;
- Improved during the first three quarters of the year with residential events increasing from mid-summer;
- Suffered from the need to re-engage with COVID-19 risk control measures late in the year as the omicron variant took hold.

The census showed that #bounceback was working well but not as well as hoped. At 1250 young members, the January 2022 census was a distinct improvement over the January 2021 census but up to the numbers of the January 2020 census. However, the good news is that the number of Beavers and number of leaders showed increases that would have resulted in overall growth over 2020, if realised across all areas, Plus, being the youngest section at the time, this bodes well for the future.

The Growth and Development team and the District Development Officer have remained active through the year. The high number of leaders recruited during lockdown is testament to this. The Joining List remains high. This represents an unsatisfied demand and is unsatisfactory because those young people on the Joining List will only be young people for a limited time and are missing out. The aim is for a zero Joining List while stimulating more young people to want to join through a wide range of high-quality activities and publicity that encourages others to take part. The key to satisfying the demand and improving activities is to recruit more adults. This has exceeded expectations this year.

In accord with national needs, good progress has been made on the validation of leader competence against the required training modules.. The late completion of induction activities has been addressed but still needs more effort to make late completion a historical issue. Imposing restrictions on attending nights away activities when induction has not been completed on time has proved effective with several completions in the week before a camp. Late Wood Badges was also addressed in October and is now an ongoing activity as Wood Badges become due. This has

resulted in several leaders having their role reduced from Section Leader or Assistant Section Leader to Section Assistant and several from any role to Group Occasional Helper. Some have declined to renew DBS disclosures and have been removed from the register.

We did not have Squirrel Scouts in 2021 but preparations were well in hand at the end of the year for two dreys to open in early 2022.

Beavers resumed normal operations during the year with a District Camp in September. Cubs didn't manage a District camp but several Packs did hold camps and other activities. Most Scout Troops also managed camps during the late summer as this became possible again. The Scout Antler Incident Hike Competition and Autumn Walking Expedition to the Breacon Beacons took place.

Explorers were also active. Silver and Gold Duke of Edinburgh expeditions restarted and several joined the Scouts in a joint expedition to the Breacon Beacons. The much needed new Unit did not start during 2021 (It actually started in April 2022).

A new District Scout Network Commissioner was appointed and the university freshers' fare attended but this hasn't yet resulted in an active section.

Of the twelve Groups, all had Group Scout Leaders (GSLs) at the end of 2021 although two were Acting GSLs. The 4<sup>th</sup> remained dormant despite attempts to revive it.

Scouting relies on adult volunteers (we have 466 adult volunteers and one paid adult in the District). These volunteers have engaged well with the unusual challenges thrown at them this year by the continuing pandemic and a great deal of gratitude is owed to all of them.

## **SECTION E: Financial review**

Covid restrictions were still in force for much of the year and activity once again at Pinsent was minimal. As a result, our income was comparable with the previous year with a slight reduction of income from £84k the previous year to £83k last year. Once again Government support was available and a £16k grant was received. Our expenditure was at the same low level as the previous year at £62k. However, Pinsent expenditure was up with increased spending on maintenance and projects. Beaver and Cub activity was down. Overall, financially the year 2021 resulted in a surplus of income of £22k which was comparable with 2020 which was £21k.

As a result of the reduced activity, and the fact that groups had generally reduced their subscriptions, it was decided by the trustees that the District's membership subscriptions would be reduced by 40% in 2021, and again by a similar reduction in 2022.

Total cash funds at the end of the year were £231k. Of this £198k were allocated funds, which left £33k in general reserves, which is equivalent to just under two years average District general expenditure.

## **SECTION F: Plans for future period**

Our overall plans and priorities set out in our previous report continued unchanged at the start of 2022 apart from the introduction of Squirrel Scouts. Emphasis remains what we had set out in order to grow the District:

- a) Active recruitment of Squirrel and Beaver Scouts and parents;
- b) Further improving the welcome for new adults; and
- c) Continuing engaging and stimulating programmes.

Two Squirrel Scout Dreys have been opened in January and February. More are planned for September and others are being talked about. A new Explorer Unit has been opened in April 2022 and others are under discussion.

A new emphasis has been injected into the new building at Pinsent although this is still discussion with the architect engaged.

Progress is being made with the 18+ programme. A District Scout Network Commissioner has been appointed and is gathering a organising team of Scout Network Members.

Emphasis continues to be placed on maintaining and developing the close relationships with our local communities and with City and Hampshire Councillors and Council Officers. The need for new Scout buildings and land swaps continues to be urgent. These, as ever, will only be achieved with local community and local authority support. The key to funding new building construction remains to be achieved with community use by day - most likely by the very young or elderly.

Scouting in Winchester continues to embrace TSA's Strategy for 2018-23 with its continued focus on the following four objectives:

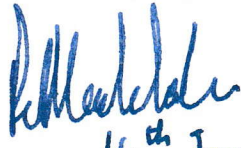

- Growth – Scouting changes lives. Youngsters who want a place should have one.
- Inclusivity – we are working to ensure more girls and more additional needs.

- Youth shaped – young people should be able to shape their Scouting experience.
- Community impact – Scouting makes a difference not just to the individual but also to wider society and we want to increase that positive impact.

## SECTION G: Declaration

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

Signed on behalf of the charity's trustees: -

Signature and date	 16 <sup>th</sup> June 2022	 14 <sup>th</sup> June 2022
Names	Richard Mendelsohn	Robin Cook
Positions	Chairman	District Commissioner

## Winchester District Scout Council

### Receipts and Payments Account

For the year from 1st January 2021 to 31st December 2021

Receipts and Payments				
	2021		2020	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Receipts</b>				
<b>Donations, legacies &amp; similar income</b>				
Membership subscriptions	72,459	0	72,459	91,360
Less: Membership subscriptions paid on	52,647	0	52,647	55,458
Net Membership subscriptions retained	19,812	0	19,812	35,902
Donations (other)	0	0	0	500
Gift Aid	2,220	0	2,220	4,267
Interest	7	0	7	0
Other similar income	0	0	0	0
<b>Sub total</b>	<b>22,039</b>	<b>0</b>	<b>22,039</b>	<b>40,669</b>
<b>Grants</b>				
Covid 19 Grants	16,573		16,573	11,334
<b>Sub total</b>	<b>16,573</b>	<b>0</b>	<b>16,573</b>	<b>11,334</b>
<b>Fundraising (gross)</b>				
Fundraising -	0	0	0	0
Fundraising - Jamboree Bag Pack	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Youth Programme and Activities</b>				
Activities	1,385	0	1,385	2,034
Beavers	375	0	375	3,370
Cubs	0	0	0	3,254
Scouts	2,008	0	2,008	72
Network	0	0	0	311
Explorers	28,526	0	28,526	14,268
<b>Sub total</b>	<b>32,294</b>	<b>0</b>	<b>32,294</b>	<b>23,309</b>
<b>Pinsent Campsite</b>				
Bookings	6,527	0	6,527	599
Other	602	0	602	0
<b>Sub total</b>	<b>7,129</b>	<b>0</b>	<b>7,129</b>	<b>599</b>
<b>Other District activities</b>				
Badges	5,172	0	5,172	6,631
Training / Training Material	0	0	0	0
Other	0	0	0	1,750
<b>Sub total</b>	<b>5,172</b>	<b>0</b>	<b>5,172</b>	<b>8,381</b>
<b>Investment income</b>				
COIF - Winchester District Scout Council	1	0	1	50
COIF - RBR Fund	0	0	0	8
COIF - Jamboree	0	0	0	2
<b>Sub total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>60</b>
<b>Total Gross Income</b>	<b>83,208</b>	<b>0</b>	<b>83,208</b>	<b>84,352</b>
<b>Asset sales</b>	0	0	0	0
<b>Total Receipts</b>	<b>83,208</b>	<b>0</b>	<b>83,208</b>	<b>84,352</b>

## Winchester District Scout Council

### Receipts and Payments Account

For the year from 1st January 2021 to 31st December 2021

<b>Receipts and Payments</b>				
	2021		2020	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Payments</b>				
<b>Charitable Payments</b>				
District Commissioner's expenses	919	0	919	286
Training / Conferences (District Team / Executive)	0	0	0	475
AGM and District Conference	0	0	0	0
Badges	7,333	0	7,333	4,725
Poppy Wreath	0	0	0	0
Publicity	362	0	362	418
District Resources (incl. Training materials)	0	0	0	0
District Insurance	0	0	0	0
St George's Day	0	0	0	0
New Unit Grants	0	0	0	700
District Development Officer	6,407	0	6,407	7,534
Other	3,117	0	3,117	3,835
<b>Sub total</b>	<b>18,138</b>	<b>0</b>	<b>18,138</b>	<b>17,973</b>
<b>Youth Programme and Activities</b>				
Activities	15	0	15	24
Activity equipment	1,436	0	1,436	1,324
Beavers	442	0	442	5,294
Cubs	0	0	0	3,909
Scouts	2,379	0	2,379	509
Explorers	26,229	0	26,229	24,913
Network	0	0	0	0
Training Activity (Mike Green)	293	0	293	0
RBR payments	0	685	685	285
Jamboree payments	0	0	0	0
<b>Sub total</b>	<b>30,794</b>	<b>685</b>	<b>31,479</b>	<b>36,258</b>
<b>Pinsent Campsite</b>				
Southern Electric	133	0	133	179
Southern Water	59	0	59	125
Insurance	311	0	311	426
Maintenance / Improvements	7,016	0	7,016	5,659
Projects	5,154	0	5,154	0
Fundraising Costs	0	0	0	90
<b>Sub total</b>	<b>12,673</b>	<b>0</b>	<b>12,673</b>	<b>6,479</b>
<b>District Administered Funds</b>				
Pro-Act	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Gross Expenditure</b>	<b>61,605</b>	<b>685</b>	<b>62,290</b>	<b>60,710</b>
<b>Asset purchases</b>	0	0	0	2,010
<b>Total Payments</b>	<b>61,605</b>	<b>685</b>	<b>62,290</b>	<b>62,720</b>
<b>Net of receipts/(payments)</b>	<b>21,603</b>	<b>(685)</b>	<b>20,918</b>	<b>21,632</b>
<b>Transfers between funds</b>	0	0	0	
<b>Cash funds last year end</b>	171,258	38,516	209,774	
<b>Cash funds this year end</b>	<b>192,861</b>	<b>37,831</b>	<b>230,692</b>	

**Statement of assets and liabilities at the end of the year**

	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Cash funds</b>				
CAF Account	71,005	0	71,005	0
COOP bank	75,528	0	75,528	171,998
Pinsent Account	28,499	0	28,499	5,925
Explorers Account	32,276	0	32,276	8,470
Network Account	311	0	311	311
COIF Accumulated	19,257	0	19,257	19,255
COIF RBR Fund	0	3,234	3,234	3,234
COIF Jamboree	0	581	581	581
<b>Total cash funds</b>	<b>226,877</b>	<b>3,815</b>	<b>230,692</b>	<b>209,774</b>

**Other monetary assets**

Tax claim (gift aid)	0	0	0	0
Debts due to the District	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Non monetary assets for charity's own use**

Badge Stock	4,906	0	4,906	3,770
Pinsent Campsite - at valuation	250,000	0	250,000	250,000
Pinsent Building - Planning & footings	58,881	0	58,881	58,881
Pinsent Site - See asset note pg 5	46,736	0	46,736	80,148
Activity Equipment	34,131	0	34,131	23,735
<b>sub total</b>	<b>394,654</b>	<b>0</b>	<b>394,654</b>	<b>416,534</b>



**LIABILITIES**

Accounts not yet paid	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 16/02/2022 and signed on their behalf by

Signature

Print Name

	JAMES FRASER
	RICHARD MENDELSON

**FUNDS NOTE**

	CO OP BANK	OTHER BANK(COIF/CAF)	TOTAL
	£	£	£
RBR	19,705	3,234	22,939
Jamboree	14,312	581	14,893
Pinsent New Build	0	73,456	73,456
District Reserve	16,772	16,806	33,578
District Activities	10,743	0	10,743
Pinsent Campsite and Activities. Own Acct	28,499	0	28,499
Explorers - Own Acct	32,276	0	32,276
Network - Own Acct	311	0	311
Allocated funds	13,997	0	13,997
<b>Totals</b>	<b>136,615</b>	<b>94,077</b>	<b>230,692</b>

## Independent Examiner's Report to the Trustees of the WINCHESTER DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 December 2021 which are set out on pages 1 to 3.

### Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act 2011);
- To follow the procedures laid down in the Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### Basis of independent examiner's report

The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### 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 2011; and
  - to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: A. Redmond  
Name: Mr A Redmond  
Qualification: FCCA  
Address: 40 Marina Grove, Portsmouth PO3 6HD

Date: 16/2/22

## Winchester District Scout Council Assets

Having reviewed our asset disclosures in the accounts, we wanted to more clearly reflect assets owned by the District, and this is now reflected in this note. While accrual accounting has not been adopted, we also wanted to reflect the fact that most assets depreciate in value over time. This note therefore details our depreciation policy for each asset type and the asset summary describes the carrying values of those assets, reflecting their ongoing value and life

In addition the depreciation of certain assets has been introduced and the 2016 carrying values reflect this revised policy. Where assets are treated as stock no depreciation is applied.

### Pinsent Campsite

The District own and operate a camp site at Clarendon Way, Winchester. Pinsent is an approximately 7 acre site with 8 camping areas, a toilet block, activity areas including a crate stacking tower and archery and air rifle shooting areas. The site was gifted to the District in 1931 following Major Pinsent's purchase of it for £1,000. It has no acquisition cost and the District Executive obtained a valuation in use for the site of £250k in 2015.

Planning permission for a utility building has been granted and the foundations installed at the site. The main construction will only commence once the additional £450k of funding has been raised. The balance of funds raised for the Pinsent new building held at bank stand at £73,455.

### District Asset Summary

	Cost	2021 Purchases	B/f Deprec	2021 Depreciation	C/f Value
Pinsent Building - Planning & footings	58,881	0	0	0	58,881
Pinsent Site - Campfire Circle	20,008	0	(3,500)	(1,000)	15,508
Pinsent Site - Roundhouse	11,178	0	(979)	(559)	9,640
Pinsent Site - Crate Stack Structure & actiity eqpt	20,649	0	0	0	34,131
Pinsent Site - Toilet Block	32,051	0	(6,945)	(6,410)	18,696
Pinsent Site - Storage Containers	4,778	0	(3,098)	(478)	1,202
Pinsent Site - Maintenance Equipment	3,019	0	(719)	(610)	1,690
	150,563	0	(15,240)	(9,057)	139,748

### Depreciation Policy

Pinsent Building - Planning & footings	No write off until building completed
Pinsent Campfire Circle & Roundhouse	20 years
Pinsent Interim Toilet Block	5 years
Pinsent Storage containers	10 years
Pinsent Maintenance Equipment	2 -5 years

The District owns activity equipment including bows, air rifles, crates and ropes which are maintained and replaced as necessary.

The District consider depreciation of this stock of equipment to not be necessary as it is repaired and replaced on a rolling basis. The level of equipment is maintained at a similar levels year on year.

The District also holds a stock of badges and other sundry materials.

	<b>2021</b>	
<b>Activity Equipment</b>	£	
Pinsent Activity Equipment	11,606	
Crate Stack & Pioneering Equipment	22,525	
	<b>34,131</b>	
	<b>2021</b>	<b>2020</b>
	£	£
<b>Badge Stock</b>	4,906	3,770

## Independent Examiner's Report to the Trustees of the WINCHESTER DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 December 2021 which are set out on pages 1 to 3.

### Respective responsibilities of trustees and examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act 2011);
- To follow the procedures laid down in the Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### Basis of independent examiner's report

The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### 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 2011; and
  - to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: A. Redmond  
Name: Mr A Redmond  
Qualification: FCCA  
Address: 40 Marina Grove, Portsmouth PO3 6HD

Date: 16/2/22

**WINCHESTER DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 302317

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# Accounts

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# Winchester District Scout Council

## Annual Report and Accounts of the Trustees

### 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020

Charity No. 302317 Scout Association Registration No. 12033

The Winchester District Scout Council (WDSC), to which this report is addressed, is the charity that supports the operation of the Winchester District of The Scout Association (TSA) ('the District').

#### Names of the Trustees:

Name	Route to membership (and related roles)	Dates as trustee
Garry Cook	Previously ex-officio (District Treasurer), co-opted as of 1 <sup>st</sup> Jan 2020 and elected at AGM (19 <sup>th</sup> Oct 2020) (Treasurer of the Explorer Scouts Sub-Committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Robin Cook	Ex-Officio (District Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Steven Cox	Nominated at AGM (10 <sup>th</sup> Jun 2019) (Group Chair 9 <sup>th</sup> )	1 <sup>st</sup> Jan to 19 <sup>th</sup> Oct 2020 (resigned)
Richard Eve	Elected at AGM (10 <sup>th</sup> Jun 2019) (Group Chair - 12 <sup>th</sup> )	1 <sup>st</sup> Jan to 19 <sup>th</sup> Oct 2020 (resigned)
James Fraser	Ex-Officio (District Treasurer) (Chair of Finance Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Bruce Martin	Ex-Officio (District Explorer Scout Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Richard Mendelsohn	Ex-Officio (District Chair)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Dawn Inglis	Co-opted 19 <sup>th</sup> Feb 2020, Nominated at AGM (19 <sup>th</sup> Oct 2020) (Chair of Appointments Advisory Committee)	19 <sup>th</sup> Feb 2020 to 31 <sup>st</sup> Dec 2020
Ian Johnson	Co-opted 19 <sup>th</sup> Feb 2020, Nominated at AGM (19 <sup>th</sup> Oct 2020) (Chair of Pinsent Campsite and Activities Sub-committee)	19 <sup>th</sup> Feb 2020 to 31 <sup>st</sup> Dec 2020
John Le-Riche	Nominated at AGM (10 <sup>th</sup> Jun 2019), Elected at AGM (19 <sup>th</sup> Oct 2020) (Vice President)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Alastair Sawdy	Ex-Officio (District Scout Network Commissioner)	1 <sup>st</sup> Jan to 19 <sup>th</sup> Oct 2020 (resigned)
Claire Sclater	Elected at AGM (10 <sup>th</sup> Jun 2019 & 19 <sup>th</sup> Oct 2020) (Group Chair 6 <sup>th</sup> )	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Bernard Stebbing	Elected at AGM (10 <sup>th</sup> Jun 2019), Nominated at AGM (19 <sup>th</sup> Oct 2020) (Chair of Growth and Development Sub-committee)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020
Megan Thompson	Ex-Officio (District Youth Commissioner)	1 <sup>st</sup> Jan to 31 <sup>st</sup> Dec 2020

<sup>1</sup> All members of the District Executive Committee are trustees and all trustees are members of the District Executive Committee.

Name	Route to membership (and related roles)	Dates as trustee
Sarah Tilley <sup>2</sup>	Elected at AGM (10 <sup>th</sup> Jun 2019 & 19 <sup>th</sup> Oct 2020) (Group Chair 7 <sup>th</sup> )	1 <sup>st</sup> Jan to 31st Dec 2020
Chris Welland	Elected at AGM (10 <sup>th</sup> Jun 2019 & 19 <sup>th</sup> Oct 2020) (Group Chair 3 <sup>rd</sup> )	1 <sup>st</sup> Jan to 31st Dec 2020

The following roles Executive Committee / Trustee roles are vacant as of 31<sup>st</sup> Dec 2020:

Route to membership (and related roles)	Dates
Ex-Officio (District Secretary)	1 <sup>st</sup> Jan to 31st Dec 2020
Ex-Officio (District Scout Network Commissioner)	From 19 <sup>th</sup> Oct 2020
Chair of Pinsent New Building Sub-committee	1 <sup>st</sup> Jan to 31st Dec 2020

The following persons have a right of attendance at trustees' meetings:

Martin Mackey	County Commissioner (Hampshire)	1 <sup>st</sup> Jan to 31st Dec 2020
Paul Bell	County Chair (Hampshire)	1 <sup>st</sup> Jan to 31st Dec 2020

## SECTION A: Reference and administration details

The District has no advisers in terms of the administration of the charity.

## SECTION B: Structure, governance and management

As of 31<sup>st</sup> December 2020, the District consists of:

- a) Twelve Scout Groups;
- b) Four Explorer Units;
- c) One Scout Network Unit; and
- d) One Scout Active Support Unit

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 (TSA).

The District is created and operated as an educational charity under the rules of TSA. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout District subject to the policy and rules of The Scout Association. The District operates in accordance with the constitution provided at Rule 4.25 of the Policy, Organisation and Rules of TSA.

The District is led by the District Commissioner and managed by the District Executive Committee. They are accountable to the District Scout Council for the satisfactory running of the District.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of their appointment, and must act collectively as charity Trustees of the Scout District and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of the Scout Association.

<sup>2</sup> "Sarah Tilley" appears as "Sarah Loch" in the AGM minutes. "Loch" is her maiden name and she continues to use it professionally but uses her married name in community concerns such as Scouting.

- Protect and maintain any property and equipment owned by and/or used by the District.
- Manage the District finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally.
- Ensure that a positive image of Scouting exists in the local community.
- Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-committees.
- The opening, closure and amalgamation of Groups, Explorer Scout Units, Scout Network and Scout Active Support Units in the District as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- Supervising the administration of Groups, particularly in relation to finance and the trusteeship of property.

### **Risk and Internal Controls**

The District 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 them. The main areas of concern identified are:

**Injury to leaders, helpers, supporters and members:** The District, through the membership fees, contributes to the Scout Association's national accident insurance policy. In addition, a review has been undertaken to ensure that all adults supporting the District are covered by this or alternative insurance. Risk Assessments are undertaken and appropriate risk reduction measures are put in place before all activities take place in accordance with TSA Policy, Organisation and Rules.

#### **Damage to buildings, property and equipment:**

- a) The District has its own property, buildings and equipment at its Pinsent Campsite and Activities Centre. Sufficient insurance is maintained through TSA insurance and other commercially sourced insurance to address all third party responsibilities and continuation of service provision in the event of damage;
- b) From time to time the District hires or borrows other buildings and equipment on a commercial or charitable basis. In such transactions, the District ensures that a sufficient level of insurance is in place against damage or loss on a case by case basis.

**Reduction or loss of youth members:** The District and Groups provide activities for all young people aged 6 to 25. If there was a reduction in membership in a section of a particular Group then there would have to be a contraction, consolidation or closure of that section. In the

worst-case scenario, the complete closure of the Group. This reduces the District, and its Groups, ability to fulfil its aims that every young person in the area who wishes to take part in its activities is able to do so and that those activities will be wide ranging and of a high standard and educational value as expected from TSA. This risk is addressed through seeking to provide a wide ranging programme of activities of a high standard and educational value in all sections;

**Reduction or loss of leaders:** The District relies totally upon volunteers to run and administer the activities in the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or a Group 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. This reduces the District, and its Groups, ability to fulfil its aims as above. This risk is addressed through seeking to maintain sufficient adult support for every section through continuous attention to recruitment, with Groups assisted by a District Growth and Development Team.

**Reduced income from fundraising:** The District relies primarily upon income from membership subscriptions and fundraising. The District holds reserves to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of its membership subscriptions so as to increase the income to the District on an ongoing basis, either temporarily or permanently.

**Improper or uncontrolled expenditure:** The District continually monitors its expenditures against its annual budget. Financial controls are in place which are designed to protect against unauthorised expenditure by any individuals who undertake scouting or other related activities on behalf of the District which necessarily incur costs. The District also has in place a system of internal controls which are designed to provide reasonable assurance against material mismanagement or loss, which include two signatories for all payments, and comprehensive insurance policies to ensure that insurable risks are covered.

## **SECTION C: Objectives and activities**

The objectives of the District are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

In addition, the District aims that every young person in the area who wishes to take part in its activities should be able to do so, and that those activities will be wide ranging and of a high standard and educational value as expected by TSA.

The District maintains three charitable funds to support those people who would otherwise be unable to participate in normal scouting activities enjoyed by the majority of members: -

1. The RBR Fund for young people in Winchester District who are members of the Scout Association, who want to take part in activities which are appropriate to them but who, through financial circumstances, find themselves unable to take part. It also supports those who need financial assistance to become or to remain members of a Section within the District. Access to the fund is not available to Leaders or other adult supporters.
2. The Mike Green Fund for supporting people in training to run adventurous activities but who, through financial circumstances, find themselves unable to partake of appropriate training.
3. The International Fund for assisting young people in Scouting to attend international Scouting events.

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.

## **SECTION D: Achievements, performance and objectives**

Scouting in Winchester continues to thrive and the challenge remains to meet the demand from young people wanting to become Scouts and to increase that demand by providing better activities.

The year 2020 fell into two distinct parts.

Prior to the restrictions put in place by the Government to control the spread of COVID-19 throughout the country, Scouting in Winchester was proceeding normally with many good activities taking place. The census showed a positive increase in the take-up of Scouting in the District (1322 young members) although a larger increase had been hoped for. Several major events took place with several Scout troops enjoying a winter camp in January plus the Beavers and Cubs

Following the restrictions on movement and meetings, the response varied greatly between Groups. Some Groups moved immediately to on-line meetings, and then resumed face-to-face meetings as soon as allowed in the summer. Several Groups arranged support for local hospitals and care homes. One Group made good use of the time and arranged contacts with Scouts in other places called Winchester around the Globe. Other Groups were more affected, generally through having a high proportion of adult leaders whose work commitments were in the health care sector which rose dramatically leaving less time for Scouting. Some Groups did not manage to resume meetings during the year. Also, unfortunately, on-line meetings were not to everyone's taste and membership did drop during the year with only 1150 registering on the 2021 census.

The Growth and Development team and the District Development Officer have remained active through the year albeit with a modified approach as it has not been possible to visit schools. The Joining List remains high. This represents an unsatisfied demand which is unsatisfactory, because those young people on the Joining List will only be young people for a limited time. The aim is for a zero Joining List while stimulating its increase through a wide range of high-quality activities and publicity that encourages others to take part. The key to satisfying the demand and improving activities is to recruit more adults. Hence this has continued to good effect.

In accord with national needs, very good progress has been made on the validation of leader competence against the required training modules. The non-validation of the safety and safeguarding modules was reduced to zero, and the occasional non-on-time-renewals are being dealt with as they occur. Likewise, the late completion of induction activities has been addressed. The local process (where POR requires such) has been streamlined, and the Appointments Advisory Committee has held many Appointments Panels to address the backlog that became more apparent with the streamlining. Six Panels were held in August.

Also, in accord with national needs, the leadership team has risen to the challenge of COVID-19 risk assessments and fully written-up and stored risk assessments across the board.

The opening of a new Explorer Unit at Easter was prevented by the pandemic. This has not been achieved in the year.

Our campsite at Pinsent suffered a fallow year with no overnight stays permitted (apart from families). Improvements were made to the car park and a major programme on tree safety was commenced.

Of the twelve Groups, eleven had Group Scout Leaders (GSLs) at the end of 2020. The twelfth has a problem in that it was a small school-based Group and several key leaders moved on in the summer. Hence, this Group currently has no youth members and will fold unless action can be achieved in the near future.

Scouting relies on adult volunteers (we have 430 adult volunteers and one paid adult in the District). These volunteers have engaged well with the highly unusual challenges thrown at them this year by the pandemic and a great deal of gratitude is owed to all of them.

## **SECTION E: Financial review**

Last year was an unprecedented year due to COVID-19 restrictions. As a result of the restrictions our income was reduced to £84k from £128k the previous year. Youth activity income was halved from the previous year and activity at Pinsent was virtually non-existent during 2020. However, some of our reduction in income was compensated by £11k grant from the government for COVID-19 support. The government support has continued into the current year. As our activity was restricted last year and the income reduced so was the expenditure reduced from £114k in 2019 to £62k in 2020. This reduction was due in the most

part to not spending on asset purchases down from 42k (2019) to 2k (2020), and a halving of Pinsent costs down from £12k (2019) to £6k (2020). Overall financially the year 2020 resulted in a surplus income of £21k against a surplus income of £14k in 2019. As a result of the reduced activity, and the fact that groups had generally reduced their subscriptions, it was decided by the trustees that the District's membership subscriptions would be reduced by 40% 2021, and again by a similar reduction in 2022.

Total cash funds at the end of the year were £209k. Of this £178k were allocated funds, which left £31k in general reserves, which is equivalent to two years average District general expenditure.

## **SECTION F: Plans for future period**

Our overall plans and priorities set out in our previous report continued unchanged at the start of 2021. However, increased emphasis has been placed on what the County Commissioner has termed #bounceback. This concentrates on what we had set out in order to grow the District:

- a) Active recruitment of Beavers Scouts and parents;
- b) Further improving the welcome for new adults; and
- c) Continuing good programmes.

The part-time District Development Officer who started in 2017 will be continued through 2020 and into 2021.

Several improvements are planned for Pinsent Campsite in 2020. Some of the claimed additional ground has been awarded through a claim for Adverse Possession. The process has been restarted to claim the remaining unowned land. Car park improvements are planned (some were achieved in 2020) and a major programme of work on tree safety has been started. Expert guidance has been engaged on a commercial basis.

The new building at Pinsent continues to be discussed, and we intend to have a clear plan before the end of 2021.

We also intend to address the issue of the 18+ programme. This starts with finding and appointing a new District Scout Network Commissioner.

Emphasis continues to be placed on maintaining and developing the close relationships with our local communities and with City and Hampshire Councillors and Council Officers. The need for new Scout buildings and land swaps continues to be urgent. These, as ever, will only be achieved with local community and local authority support. The key to funding new building construction remains to be achieved with community use by day - most likely by the very young or elderly.

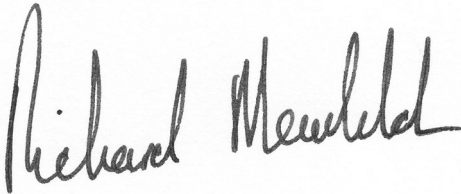

Scouting in Winchester continues to embrace TSA's Strategy for 2018-23 with its continued focus on the following four objectives:

- Growth – Scouting changes lives. Youngsters who want a place should have one.
- Inclusivity – we are working to ensure more girls and more additional needs.
- Youth shaped – young people should be able to shape their Scouting experience.
- Community impact – Scouting makes a difference not just to the individual but also to wider society and we want to increase that positive impact.

## SECTION G: Declaration

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

Signed on behalf of the charity's trustees: -

Signatures		
Names	Richard Mendelsohn	Robin Cook
Positions	Chairman	District Commissioner
Date	2 <sup>nd</sup> June 2021	3 <sup>rd</sup> June 2021

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2020 to 31st December 2020

### Receipts and Payments

	2020			2019
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Receipts</b>				
<b>Donations, legacies &amp; similar income</b>				
Membership subscriptions	86,406	4,954	91,360	80,207
Less: Membership subscriptions paid on	55,458	0	55,458	49,813
Net Membership subscriptions retained	30,948	4,954	35,902	30,394
Donations (other)	0	500	500	24,418
Gift Aid	4,267	0	4,267	3,654
Other similar income	0	0	0	0
<b>Sub total</b>	<b>35,215</b>	<b>5,454</b>	<b>40,669</b>	<b>58,466</b>
<b>Grants</b>				
Covid 19 Grants	11,334		11,334	0
<b>Sub total</b>	<b>11,334</b>	<b>0</b>	<b>11,334</b>	<b>0</b>
<b>Fundraising (gross)</b>				
Fundraising -	0	0	0	2,126
Fundraising - Jamboree Bag Pack	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,126</b>
<b>Youth Programme and Activities</b>				
Activities	2,034	0	2,034	5,251
Beavers	3,370	0	3,370	6,125
Cubs	3,254	0	3,254	4,760
Scouts	72	0	72	4,365
Network	311	0	311	0
Explorers	14,268	0	14,268	26,372
<b>Sub total</b>	<b>23,309</b>	<b>0</b>	<b>23,309</b>	<b>46,873</b>
<b>Pinsent Campsite</b>				
Bookings	599	0	599	9,239
Fundraising	0	0	0	727
Other	0	0	0	0
<b>Sub total</b>	<b>599</b>	<b>0</b>	<b>599</b>	<b>9,966</b>
<b>Other District activities</b>				
Badges	6,631	0	6,631	0
Training / Training Material	0	0	0	9,055
Other	1,750	0	1,750	1,934
<b>Sub total</b>	<b>8,381</b>	<b>0</b>	<b>8,381</b>	<b>10,989</b>
<b>Investment income</b>				
COIF - Winchester District Scout Council	50	0	50	109
COIF - RBR Fund	0	8	8	18
COIF - Jamboree	0	2	2	3
<b>Sub total</b>	<b>50</b>	<b>10</b>	<b>60</b>	<b>130</b>
<b>Total Gross Income</b>	<b>78,888</b>	<b>5,464</b>	<b>84,352</b>	<b>128,550</b>
<b>Asset sales</b>				
	0	0	0	0
<b>Total Receipts</b>	<b>78,888</b>	<b>5,464</b>	<b>84,352</b>	<b>128,550</b>

# Winchester District Scout Council

## Receipts and Payments Account

For the year from 1st January 2020 to 31st December 2020

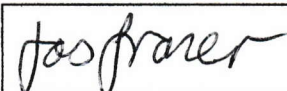
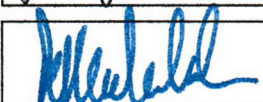
### Receipts and Payments

	2020		2019	
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Payments</b>				
<b>Charitable Payments</b>				
District Commissioner's expenses	286	0	286	506
Training / Conferences (District Team / Executiv	475	0	475	2,109
AGM and District Conference	0	0	0	80
Badges	4,725	0	4,725	7,768
Poppy Wreath	0	0	0	0
Publicity	418	0	418	0
District Resources (incl. Training materials)	0	0	0	516
District Insurance	0	0	0	213
St George's Day	0	0	0	498
New Unit Grants	700	0	700	100
District Development Officer	7,534	0	7,534	5,598
Other	3,835	0	3,835	1,831
<b>Sub total</b>	<b>17,973</b>	<b>0</b>	<b>17,973</b>	<b>19,219</b>
<b>Youth Programme and Activities</b>				
Activities	24	0	24	3,942
Activity equipment	1,324	0	1,324	349
Beavers	5,294	0	5,294	3,020
Cubs	3,909	0	3,909	3,327
Scouts	509	0	509	2,699
Explorers	24,913	0	24,913	25,056
Network	0	0	0	269
Training Activity (Mike Green)	0	0	0	0
RBR payments	0	285	285	880
Jamboree payments	0	0	0	1,750
<b>Sub total</b>	<b>35,973</b>	<b>285</b>	<b>36,258</b>	<b>41,292</b>
<b>Pinsent Campsite</b>				
Southern Electric	179	0	179	381
Southern Water	125	0	125	475
Insurance	426	0	426	317
Maintenance / Improvements	5,659	0	5,659	10,256
Fundraising Costs	90	0	90	306
<b>Sub total</b>	<b>6,479</b>	<b>0</b>	<b>6,479</b>	<b>11,735</b>
<b>District Administered Funds</b>				
Pro-Act	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Gross Expenditure</b>	<b>60,425</b>	<b>285</b>	<b>60,710</b>	<b>72,246</b>
<b>Asset purchases</b>	<b>2,010</b>	<b>0</b>	<b>2,010</b>	<b>42,116</b>
<b>Total Payments</b>	<b>62,435</b>	<b>285</b>	<b>62,720</b>	<b>114,362</b>
<b>Net of receipts/(payments)</b>	<b>16,453</b>	<b>5,179</b>	<b>21,632</b>	<b>14,188</b>
<b>Transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Cash funds last year end</b>	<b>154,805</b>	<b>33,337</b>	<b>188,142</b>	
<b>Cash funds this year end</b>	<b>171,258</b>	<b>38,516</b>	<b>209,774</b>	

**Statement of assets and liabilities at the end of the year**

	31st December 2020		31st Dec 2019	
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>Cash funds</b>				
HSBC account (District)	0	0	0	60,361
COOP bank	171,998	0	171,998	104,771
Network Account	311	0	311	0
Pinsent Account	5,925	0	5,925	0
Explorers Account	8,470	0	8,470	0
COIF Accumulated	19,255	0	19,255	19,204
COIF RBR Fund	0	3,234	3,234	3,225
COIF Jamboree	0	581	581	580
<b>Total cash funds</b>	<b>205,959</b>	<b>3,815</b>	<b>209,774</b>	<b>188,141</b>
<b>Other monetary assets</b>				
Tax claim (gift aid)	0	0	0	4,260
Debts due to the District	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,260</b>
<b>Non monetary assets for charity's own use</b>				
Badge Stock	3,770	0	3,770	3,476
Pinsent Campsite - at valuation	250,000	0	250,000	250,000
Pinsent Building - Planning & footings	58,881	0	58,881	58,881
Pinsent Site - See asset note pg 3	80,148	0	80,148	73,826
Activity Equipment	23,735	0	23,735	15,318
<b>sub total</b>	<b>416,534</b>	<b>0</b>	<b>416,534</b>	<b>401,501</b>
<b>LIABILITIES</b>				
Accounts not yet paid	0	0	0	0
<b>sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 24<sup>th</sup> Feb 2021 and signed on their behalf by:

Signature	Print Name
	JAMES FRASER
	RICHARD MENDELSON

## Winchester District Scout Council Assets

Having reviewed our asset disclosures in the accounts, we wanted to more clearly reflect assets owned by the District, and this is now reflected in this note. While accrual accounting has not been adopted, we also wanted to reflect the fact that most assets depreciate in value over time. This note therefore details our depreciation policy for each asset type and the asset summary describes the carrying values of those assets, reflecting their ongoing value and life

In addition the depreciation of certain assets has been introduced and the 2016 carrying values reflect this revised policy. Where assets are treated as stock no depreciation is applied.

### Pinsent Campsite

The District own and operate a camp site at Clarendon Way, Winchester. Pinsent is an approximately 7 acre site with 8 camping areas, a toilet block, activity areas including a crate stacking tower and archery and air rifle shooting areas. The site was gifted to the District in 1931 following Major Pinsent's purchase of it for £1,000. It has no acquisition cost and the District Executive obtained a valuation in use for the site of £250k in 2015.

Planning permission for a utility building has been granted and the foundations installed at the site. The main construction will only commence once the additional £450k of funding has been raised. The balance of funds raised for the Pinsent new building held at bank stand at £61,479. This represents 33% of the District total of £188,142 held under Cash Funds in the Statement of Assets and Liabilities.

In 2019 £26k of these funds were allocated to replace the old toilet block which had been condemned with the balance coming from District reserves.

### District Asset Summary

	Cost	2020 Purchases	B/f Deprec	2020 Depreciation	C/f Value
Pinsent Building - Planning & footings	58,881	0	0	0	58,881
Pinsent Site - Campfire Circle	20,008	0	(2,500)	(1,000)	16,508
Pinsent Site - Roundhouse	11,178	0	(420)	(559)	10,199
Pinsent Site - Crate Stack Structure	20,649	0	0	0	20,649
Pinsent Site - Toilet Block	32,051	0	(268)	(3,205)	28,578
Pinsent Site - Storage Containers	4,778	0	(2,620)	(478)	1,680
Pinsent Site - Maintenance Equipment	3,342	2,010	(1,935)	(883)	2,534
	150,886	2,010	(7,742)	(6,125)	139,029

### Depreciation Policy

Pinsent Building - Planning & footings	No write off until building completed
Pinsent Campfire Circle & Roundhouse	20 years
Pinsent Interim Toilet Block	10 years
Pinsent Storage containers	10 years
Pinsent Maintenance Equipment	5 years

The District owns activity equipment including bows, air rifles, crates and ropes which are maintained and replaced as necessary.

The District consider depreciation of this stock of equipment to not be necessary as it is repaired and replaced on a rolling basis. The level of equipment is maintained at a similar levels year on year.

The District also holds a stock of badges and other sundry materials.

	<b>2020</b>	
<b>Activity Equipment</b>	£	
Pinsent Activity Equipment	11,607	
Crate Stack & Pioneering Equipment	12,128	
	<b>23,735</b>	
	<b>2020</b>	<b>2019</b>
	£	£
<b>Badge Stock</b>	3,770	3,476

**Independent Examiner's Report to the Trustees of the  
WINCHESTER DISTRICT SCOUT COUNCIL**

I report on the accounts of the District for the year ended 31 December 2020 which are set out on pages 1 to 4.

**Respective responsibilities of trustees and examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an examination is required under section 145(1) of the Charities Act 2011, and that section 144(1) (audit) of the Charities Act 2011 does not apply, and that that the charity trustees may properly elect to prepare accounts on a receipts and payments basis under section 133 of the Charities Act 2011.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act 2011);
- To follow the procedures laid down in the Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act: and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

The report provided relates to an independent examination carried out under section 145 of the 2011 Charities Act and that the examination has been conducted in accordance with the Directions given by the Commission. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**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 2011; and
- to prepare accounts which accord with the accounting records.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:   
Name: Mr A Redmond  
Qualification: FCCA  
Address: 40 Marina Grove, Portsmouth, PO3 6HD

Date: 19/2/21