



Winchester District Scout Council

Annual Report and Accounts of the Trustees

1st January 2022 to 31st 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 Trustees¹:

Name	Route to membership (and related roles)	Dates as trustee
Richard Mendelsohn	Ex-Officio (District Chair – elected at AGM 2020 and 2021)	1 st Jan to 31st Dec 2022
James Fraser	Ex-Officio (District Treasurer – elected at AGM 2020 and 2021) (Chair of Finance Sub-committee)	1 st Jan to 31st Dec 2022
Robin Cook	Ex-Officio (District Commissioner)	1 st Jan to 31st Dec 2022
Bruce Martin	Ex-Officio (District Explorer Scout Commissioner)	1 st Jan to 31st Dec 2022
Megan Thompson	Ex-Officio (District Youth Commissioner)	1 st Jan to 31st Dec 2022
Chris Welland	Elected at AGM 2020, 2021 and 2022 (Group Chair 3 rd)	1 st Jan to 31st Dec 2022
Claire Sclater	Elected at AGM 2020 and 2021. Resigned at AGM 13 th June 2022 (Group Chair 6 th)	1 st Jan to 13 th June 2022
Sarah Tilley ²	Elected at AGM 2020 and 2021. Resigned at AGM 13 th June 2022 (Group Chair 7 th)	1 st Jan to 13 th June 2022
Garry Cook	Elected at AGM 2020, 2021 and 2022 (Treasurer of the Explorer Scouts Sub-Committee)	1 st Jan to 31st Dec 2022
John Le Riche	Elected at AGM 2020, 2021 and 2022 (Vice President)	1 st Jan to 31st Dec 2022
Dawn Inglis	Nominated at AGM 2020, 2021 and 2022 (Chair of Appointments Advisory Committee)	1 st Jan to 31st Dec 2022
David Ashby	District Scout Network Commissioner	1 st Jan to 31st 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 st Jan to 31 st Dec 2022
Bernard Stebbing	Nominated at AGM 2020, 2021 and 2022 (Chair of Growth and Development sub-committee)	1 st Jan to 31 st Dec 2022
Nick Safford	Elected at AGM 2022 (Group Chair 12 th)	13 th June to 31 st December 2022
Andy Roberts	Elected at AGM 2022 (Group Chair 5 th)	13 th June to 31 st December 2022

¹ 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 31st Dec 2022:

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

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

Martin Mackey	County Commissioner (Hampshire)	1 st Jan to 31 st Dec 2022
Paul Bell	County Chair (Hampshire)	1 st Jan to 31 st 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 31st December 2022 the District consisted of:

- Twelve Scout Groups (one of which was dormant throughout the year);
- Four Explorer Units;
- One Scout Network Unit; and
- 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 volunteers³ 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

³ 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 12th 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 4th 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.

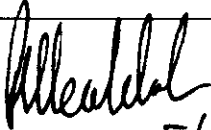

Two former members of the District, Colin and Viv Brooks, have very kindly offered to donate a large sum of money to us to fund the construction of a new Activity Barn to replace the semi-derelict structure we currently use for archery and Shooting. This will enable these and other new activities to 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 £
Receipts				
Donations, legacies & similar income				
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
Sub total	24,121	590	24,711	22,039
Grants				
Covid 19 Grants	2,667		2,667	16,573
Sub total	2,667	0	2,667	16,573
Fundraising (gross)				
Fundraising -	0	0	0	0
Fundraising - Jamboree Bag Pack	0	0	0	0
Sub total	0	0	0	0
Youth Programme and Activities				
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
Sub total	80,375	0	80,375	32,294
Pinsent Campsite				
Bookings	12,711	0	12,711	6,527
Other	1,636	0	1,636	602
Sub total	14,347	0	14,347	7,129
Other District activities				
Badges	11,294	0	11,294	0
Training / Training Material	0	0	0	5,172
Other	0	0	0	0
Sub total	11,294	0	11,294	5,172
Investment income				
COIF - Winchester District Scout Council	55	0	55	1
COIF - RBR Fund	0	32	32	0
COIF - Jamboree	0	6	6	0
Sub total	55	38	93	1
Total Gross Income	132,859	628	133,487	83,208
Asset sales				
	0	0	0	0
Total Receipts	132,859	628	133,487	83,208

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
	£	£	£	£
Payments				
Charitable Payments				
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
Sub total	25,754	0	25,754	18,138
Youth Programme and Activities				
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
Sub total	67,264	1,402	68,666	31,479
Pinsent Campsite				
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
Sub total	10,422	0	10,422	12,673
District Administered Funds				
Pro-Act	0	0	0	0
Sub total	0	0	0	0
Total Gross Expenditure	103,440	1,402	104,842	62,290
Asset purchases	1,630	0	1,630	0
New Build Expenditure	2,365	590	2,955	0
Total Payments	107,435	1,992	109,427	62,290
Net of receipts/(payments)	25,424	(1,364)	24,060	20,918
Transfers between funds	0	0	0	
Cash funds last year end	192,861	37,832	230,693	
Cash funds this year end	218,285	36,468	254,753	

Statement of assets and liabilities at the end of the year

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Cash funds				
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
Total cash funds	250,900	3,853	254,753	230,691

Other monetary assets

Tax claim (gift aid)	0	0	0	0
Debts due to the District	0	0	0	0
sub total	0	0	0	0

Non monetary assets for charity's own use

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
sub total	385,737	0	385,737	394,654

LIABILITIES

Accounts not yet paid	0	0	0	0
sub total	0	0	0	0

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

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 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 & activity 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
Activity Equipment	£
Pinsent Activity Equipment	11,606
Crate Stack & Pioneering Equipment	22,525
Total	34,131

	2022	2021
	£	£
Badge Stock	4,848	4,906

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

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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