

***Warminster Scout Group***

**ANNUAL ACCOUNTS**

**for the year ending**

***31st March 2023***

**Charity Number**

**Trustees' Annual Report for the year to 31 March 2023**

**Section A Objectives and activities**

<p><b>Summary of the objects of the charity as set out in its governing document</b></p>	<p>The objectives of the group is as a unit of the Scout Association.</p> <p><b>The purpose of scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p>
<p><b>Summary of the main activities in relation to these objects</b></p>	<p>The Group main function is to support the sections in achieving the aims of the Scout Association. As a Group the main activities during the last twelve months have been in supporting the community with our involvement in a number of events in the town. This along with traditional scouting activities an events across the sections has provided a wide ranging, fun filled year.</p> <p>Highlights being, success in the District Archery and Rifle Shooting, first place in the District Cub Scrapheap challenge, first place in the District Scouts Backwoods cooking, Beaver ready steady cook, and numerous sleepovers and camps held in the last twelve months, including 34 young people enjoying an activity camp in Cornwall (our biggest ever camp at section level).</p> <p>The Leadership teams have excelled yet again in providing a full programme, highlighting the continued growth of the Group to c.152 young people across seven sections.</p> <p>The Provision of Scouting within the Group is totally dependent on the contribution made by volunteers.</p>
<p><b>Public Benefit</b></p>	<p>The Trustees have paid due regard to the Charity Commission guidance on Public Benefit on deciding what activities the charity should undertake.</p> <p>Membership subscriptions are charged to cover the immediate running costs of the Group and these do not unduly restrict membership. The Group follows the principle that no one should be excluded because of their inability to pay membership subscriptions</p> <p>Two key principles demonstrate scouting's aims are for the public benefit are that through the scout method young people develop towards their full potential and there is a clear link between the benefits for young people and the purpose of scouting. The safety of young people is taken very seriously and the benefits scouting activities provide far outweigh the risks. Any private benefits from scouting are incidental, other than to those as beneficiary.</p>

## Section B Achievements and performance

<b>Summary of the main achievements of the charity during the year</b>	<p>Over the past year, our organisation, serving of over 130 young people and their families, has been actively engaged in a wide range of activities that have not only provided leadership skills to young adults but also imparted environmental education and social responsibility to children. Our programmes are aimed at providing opportunities for young people and their families in our community, fostering personal growth, and instilling a sense of responsibility towards the environment.</p> <p><b>Leadership Development:</b> Throughout the year, our scout group has focused on empowering young adults with essential leadership skills. We organized regular leadership training sessions, workshops, and team-building exercises to cultivate effective communication, decision-making, problem-solving, and collaboration abilities. These activities were designed to foster self-confidence, resilience, and a sense of responsibility among our members.</p> <p><b>Environmental Education:</b> We recognize the importance of environmental education, and our scout group has made it a priority to raise awareness about environmental issues and inspire young people to become environmentally conscious citizens. We organized various initiatives such as nature walks, conservation projects, and workshops on sustainable practices. These activities aimed to educate children about the importance of protecting and preserving the natural world, promoting environmental stewardship within our community.</p> <p><b>Community Engagement:</b> Each of our respective sections within our scout group has actively contributed to the betterment of our community by providing opportunities for young people and their families. We organized regular community service projects, such as volunteering at local foodbank, fundraising activities, and participating in community clean up. These initiatives fostered a sense of empathy, compassion, and social responsibility among our members, while also strengthening community bonds.</p> <p><b>Adventure and Outdoor Activities:</b> To encourage personal growth and foster a love for the outdoors, groups have organized a variety of adventure and outdoor activities. These included camping trips, hiking, orienteering challenges, and outdoor skill-building. By immersing themselves in these activities, our members developed a greater understanding of effective teamwork, and self-reliance, while also gaining a deeper appreciation for nature.</p> <p><b>Cultural and Educational Experiences:</b> Recognizing the importance of cultural understanding and lifelong learning, groups have</p>
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	<p>organized cultural field trips to local community theatre, and badge work on diverse topics. These experiences broadened our members' horizons, promoted inclusivity, and fostered a deep appreciation for different cultures and perspectives.</p> <p>In conclusion, our scout group has had a productive year filled with activities that have empowered young adults with leadership skills, provided environmental education to children, and offered opportunities for personal growth and community engagement. By focusing on these pillars, we have strived to create well-rounded individuals who are prepared to make a positive difference in their communities and protect the environment for future generations.</p>
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### Section C Financial review

<b>Policy on Reserves</b>	<p>The Group policy on reserves is to hold sufficient resources to continue the charitable activities of the district should income and fundraising activities fall short. The Group Executive Committee considers that the group should hold a sum equivalent to 12 months running costs, approximately</p> <p>The Group held free reserves of approximately <b>£30,000</b> against this at year-end</p>
<b>Further financial review details</b>	<p>The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies</p>

### Section D Structure, governance and management

<b>Type of governing document</b>	<p>The Group 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</p>
<b>How the charity is constituted</b>	<p>The Group is a trust established under its rules which are common to all Scouts</p>
<b>Trustee selection methods</b>	<p>The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association</p>
<b>Additional governance issues</b>	<p>The Group is managed by the Group Executive Committee, the members of which are the "Charity Trustees" of the Scout Group that is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as applicable</p>

	<p>The committee consist of 20 Independent members who meet 6 times a year</p> <p><b>Ex – officio - 14</b> Chairperson, Treasurer, Secretary, Group Scout Leader</p> <p><b>Nominated 0</b> <b>Elected Members 5 NB nominated members cannot be a greater number than elected members</b></p>
	<p>This Group Executive Committee exists to support the Group Leaders in meeting the responsibilities of their appointments and is responsible for:</p> <p>The maintenance of Group property; The raising of funds and the administration of Group finance; The insurance of persons, property and equipment Group public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.</p>
	<p>The Group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered</p>

#### Section E Reference and administration details

<b>Charity Name</b>	Warminster Scout Group
<b>Charity Number</b>	292471
<b>Charity's principal address</b>	3 Ruskin Drive, Warminster, BA12 8HS

#### Names of the charity trustees who manage the charity

	<b>Trustee Name</b>	<b>Office</b>	<b>Dates acted if not for whole year</b>
	<b>Ex Officio</b>		
1	Mike Beckley	Chairperson	From July 2022
2	Michelle Meadow	Secretary	
3	Wendy Neate	Treasurer	
4	Russell Cane	Group Scout Leader	
5	Nigel Hodges	Beaver Leader	
6	Elizabeth Williams	Beaver Leader	
	Stef Hodson	Beaver Leader	
	Maxine Severn	Beaver Leader	
	Pam Blair	Cub Leader	
	Ellie Neate	Cub Leader	
	Alan Meadow	Scout Leader	
	Adam Turvey	Scout Leader	
	Denise White	Scout Leader	
	Duncan Brown	Scout Leader	
	<b>Elected Members</b>		
	Pete Owen		

	Peter Wellstead		
	James Church	Parent	
	Beck Murphy	Group Communications	
	Joan Davies	Cub Leader	

**Name and address of advisor**

Type of advisor	Name	Address
Independent Examiner	Paul Hedley	

**Section G Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature</b>	
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<b>Full name</b>	<b>Michelle Meadow</b>
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<b>Position held</b>	<b>Group Secretary</b>
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<b>Date</b>	<b>26/6/2023</b>
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**Insert Scrutineer's Report or Independent Examiner's Report here, fully signed.**

**Warminster Scout Group - Accounts for 2022-23**

Start of Year - 1st April 2022					
HSBC Community Account					£17,527.82
HSBC Money Manager					£21,263.73
<b>Opening Balance</b>					<b>£ 38,791.55</b>
Income			Expenditure		
Budget		Actual	Budget		Actual
Subscriptions	£11,876.50	£13,159.00	Maintenance	£3,000.00	£4,524.96
Donations	£500.00	£250.00	Rent / Storage		£68.00
Fundraising- Event 1	£500.00	£1,607.60	Scout Levy (2019-20)	£5,500.00	£6,319.00
Fundraising- Event 2	£500.00	£104.00	Heat / Light	£1,500.00	£1,854.24
Fundraising- Event 3	£500.00	£0.00	Water	£250.00	£98.84
Bank Interest	£5.00	£26.30	Insurances	£795.00	£978.29
Rental Income	£0.00	£0.00	Training	£100.00	£100.00
Activities & Events	£6,000.00	£18,764.25	Uniform	£650.00	£582.56
Gift Aid	£1,000.00	£0.00	Hut Lease		£0.00
Other	£0.00	£1,454.61	Equipment	£2,300.00	£3,004.26
			Fire / Safety Inspect	£400.00	£0.00
			Section Activities	£5,938.25	£11,137.66
			Camp costs	£1,000.00	£5,478.64
			Donations		£0.00
			AGM + Trustee exp	£250.00	£66.26
			Travel / Mileage	£500.00	£88.50
			Other	£700.00	£3,512.81
			Support Fund	£1,500.00	£0.00
			Subs bad debt 15%		£0.00
Sub-Total	£20,881.50	£35,365.76	Sub-Total	£24,383.25	£37,814.02
<b>Income v Expenditure</b>					<b>-£2,658.05</b>
End of Year - 31st March 2023					
HSBC Community Account					£17,840.19
HSBC Money Manager (Savings)					£0.32
Lloyds					£18,292.99
<b>Closing bank balance</b>					<b>£36,133.50</b>
Cheques written but not yet presented in 2022-23					
<b>Cash at bank balance</b>					<b>£36,133.50</b>
Spreadsheet checksum verification (should be zero)					£ -

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Point of Interest	
Scout Levy amount is for previous year payment (cheque is written end March but presented in April). Scout Levy for current year is shown on Year End District Accounts	

**Notes on the accounts:**

Opening and closing balances on the bank accounts are taken from the bank statements

Details of Income and Expenditure are tracked via category codes - shown over

**Income Categories**

There are 15 categories of income in use in the accounts, covering the following areas. All income is attributed to one of the categories when it is entered into the accounts

Subscriptions		Comprises subscriptions paid for I-005 Beavers, I-006 Cubs, I-007 Scouts, I-008 Explorers, I-009 Leaders, I-010 Others
Donations		Comprises donations given I-011 for general donations, and I-012 for task specific donations (such as roof repair)
Fundraising		Comprises money raised from specific fund raising events, I-002, I-003, I-004.
Bank Interest		Comprises money received in bank account interest, I-001
Rental Income		Comprises money received from rental or lettings, I-015
Activities and Events		Comprises contributions received towards additional activities, I-016
Gift Aid		Comprises money received from reclaiming Gift Aid, I-013
Other		Comprises money received from non specific other areas, I-014

**Expenditure Categories**

There are 24 categories of expenditure in use in the accounts, covering the following areas. All expenditure is attributed to one of the categories when it is entered into the accounts

Maintenance		Comprises money paid for general maintenance, E-003
St Georges		Comprises money paid towards Warminster hosting St George's parade 2019 E-004
Rent / Storage		Money paid for rental or storage costs, E-012
Scout Levy		Money paid to the Scout Association, E-023 based on the number of members in the group at census time
Heat / Light		Costs for heating and lighting, E-009
Water		Cost for water and sewerage, E010
Insurances		Cost of building insurance, E-006, Contents Insurance, E-007, and Public Liability, E-008
Training		Costs for Leader training, E-014 and Other training, E-015
Uniform		Uniform and badge purchase costs, E-016
Lease		Lease cost for the scout hut, E-011
Equipment		Cost for equipment replacement, E-018
Fire Safety		Fire and Safety inspections for hut, E-005
Subs to Sections		Each section is returned a portion of the subscriptions. This is Beavers - E-019, Cubs - E-020, Scouts - E-021, Explorers - E-022
Camp Costs		Group contribution towards annual camp costs, E-001

Donations		Any outgoing donations, E-002
AGM + Trustee		Costs associated with AGM and trustee expenses, E-013
Other		Other costs - Advertising, E-017, and Miscellaneous items, E-024
Travel / Mileage		Mileage costs on Scout business - E-026
Hardship		This is a budget set-aside which can be used for subscriptions payments if a parent / carer is facing financial hardship, E-025

Note: Sub-Total for Expenditure does not include 'Support fund' as this is a purely internal transfer of funds from Group <-> Section and the receipt / payment is covered within other categories



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# Dr Paul Hedley

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34 Glebe Road, Didcot, OX11 8PN | 01235 811914 | paulshedley@gmail.com

**Date**            **23 June 2023**

Warminster Scout Group Wiltshire

## **To Whom it May Concern**

I have scrutinised both the 2021-22 and 2022-23 Accounts for this Scout Group, checking Opening and Closing Balances, Profit & Loss figures, and accounting records, and checking small samples of income and expenditure items against both records and bank statements.

In my work, I have not seen any concerning evidence, and find the accounts to be satisfactory.

A slightly more detailed report has been passed to the individual responsible for accounting maintenance.

**Sincerely,**

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a horizontal line extending to the right.

**Paul Hedley**

## Independent examination of accounts of Warminster Scout Group

Paul Hedley – 23/6/23

### Financial Year 2021-22

1. Establish the opening and closing balances.

HSBC Money Manager account. Opening and Closing balances reconciled with HSBC statement.

HSBC Community account. Opening and Closing balances reconciled with HSBC statement.

2. Check paperwork supporting income (e.g. the group's invoices, letters or emails confirming grants, and copies of receipts issued by the treasurer).

### Income Sample

15/5/22	Cash income from fundraise - £810	reconciled to HSBC
28/2/22	Cheques paid in for Monopoly run - £240	reconciled to HSBC
20/8/21	Legacy donation - £2000	reconciled to HSBC

Difficult to reconcile subscription income without details of fees and numbers.

### Expenditure sample

20/3/22	NFU Mutual insurance – cheque £733.70	reconciled to HSBC
15/9/21	Cheque – float – 101019 - £16	reconciled to HSBC
1/5/21	Opus energy - £113.62	reconciled to HSBC
1/12/21	Cheque – Caving - £176	reconciled to HSBC
11/2/22	Cheque – World Jamboree - £600	reconciled to HSBC

No concerning evidence visible.

P&L figures marry across detail records.

Accounts are Satisfactory.

### Financial Year 2022-23

1. Establish the opening and closing balances.

Lloyds account opened during year. Closing balance reconciled with Lloyds statement. Transfer of funds also traced in records.

HSBC Community account. Opening and Closing balances reconciled with HSBC statement.

HSBC Money Manager. Opening balance does not match amount stated in the account - £30 discrepancy. Closing balance reconciled.

2. Check paperwork supporting income (e.g. the group's invoices, letters or emails confirming grants, and copies of receipts issued by the treasurer).

### Income sample

30/1/23	Donation from Westerleigh Group £500	verified to Lloyds BACS statements
23/6/22	Insurance claim from NFU Mutual £1454.61	Verified to HSBC Statement
10/10/22	Parent contributions for Scout Dev Camp £110 + £40	verified to Lloyds statement

Day to day income very difficult to verify from spreadsheet to form to bank as paying in slips and collations of income into income transactions at the bank were not provided, and income forms rarely have a cheque number or banking date. Without subscription records/numbers, and with most paying by BACS, it is impossible to reconcile subscription income to the bank.

### Expenditure sample

20/3/23	Census	£6319	verified to Lloyds BACS payment
7/2/23	Monopoly Run live	£244.40	verified to Lloyds BACS payment
22/2/23	DK Groundwords	£765	verified to Lloyds BACS payment
5/1/23	Denise White	£649.83	verified to Lloyds BACS payment
29/11/23	Matravers School	£96.60	verified to Lloyds BACS payment
2/9/22	Graham Dopheide	£226.98	verified to Lloyds BACS payment
9/6/22	M Severne	£56.55	verified to Lloyds cheque payment
13/6/22	R Cane	£136.84	verified to Lloyds cheque payment

No concerning evidence visible. All composite items/claims are supported by receipts, and where individual elements are claimed, supporting information/evidence is provided (e.g. specific mobile charges for premium rate calls).

P&L figures marry across detail records.

Accounts are satisfactory, though record keeping on income needs to improve to ensure figures are reconcilable.



Paul Hedley  
23/6/23