

## Report and Accounts

For the year ended 31st March 2021

Witney Buttercross Scout Group



### Trustees:

Andrew Stokes  
David Eaton  
Jonathan Longden (resigned 16 May 2021)  
Katharine Worrall  
David Kinchin

Group Scout Leader  
Executive Committee member  
Executive Committee member/ Scout Leader  
Group Treasurer  
Group Chair

### Treasurer:

Katharine Worrall

Bankers: HSBC plc, 24 Market Square, Witney, Oxon.  
OX28 6BG

Group Registration Number with the Scout Association: 39626

Charity Registration Number: 304425

Contact name and Address: Katharine Worrall, 5 Jubilee Close, Hailey, Witney  
Oxon OX29 9UL  
(Group Treasurer)

### Trustees Annual Report for the Year ended 31 March 2021

The Group is a trust established under its rules, which are common to all Groups.

The Group's governing documents are those of the 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.

Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. We do this specifically through the provision of activities which actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

During 2020-21, the Group's scouting activity was impacted by the Coronavirus pandemic.

Most sections were able to continue some scouting activity via Zoom during this period. Subscription income was substantially affected but the Group was able to claim Covid business support grants which covered core costs.

A risk based approach has enable some face to face activity to resume during the summer of 2021 and most sections were operating as normal by the autumn term. Sadly, two sections have not re-opened, due to a lack of volunteer leaders.

The accounts have been drawn up on the receipts and payments basis, which is consistent with the previous year.

Approved by the Trustees on 16 November 2021 and signed on their behalf by:

David Kinchin Group Chairman

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### Treasurer's notes

#### 1) Depreciation

Scout equipment is depreciated at 20% per year, adding any new equipment purchased in the year at cost price after depreciating existing equipment.

#### 2) Buildings

The Scout Group owns its HQ and the Stable Barn in Marlborough Lane, Witney. The registered titles to these properties are held by the Scout Association Trust Corporation as custodian trustee for the Scout Group. A third party valuation of both building was obtained on 2 February 2021. The Scout HQ was valued at £200,000 and the Stable Barn building at £125,000. These values are reflected in the accounts  
On the 16 May 2021, the trustees agreed that Stable Barn be sold, after essential remedial work was completed

#### 3) Loans

A new loan of £50,000 was taken out in April 2019 to fund renovation of the Stable Barn. This loan is interest-free and repayable over 10 years.

A loan of £5,000 was taken out from the County Scout Association to fund the shortfall of fundraising against the cost of the Scout Hut Floor replacement. This loan is interest free and payable over 5 years in annual instalments.

#### 4) Sections Bank Accounts Balances

	2020/21	2019/20
Bronze Barrow Scouts	605	268
Charles Early Scouts	713	297
Churchill Beavers	403	1,631
Cogges Beavers	152	428
Cogges Cubs	1,284	844
Kipling Cubs	753	1,408
Langel Scouts	857	235
Madley Cubs	984	2,100
Marlborough Cubs	1,613	1,423
Montgomery Beavers	1,074	1,195
Mountbatten Beavers	682	1,776
Nelson Beavers	2,088	4,046
Rudyard Cubs	2,569	1,703
Windrush Scouts	966	3,577
<b>Total in Section Accounts</b>	<b>14,741</b>	<b>20,931</b>

Each section has a bank account to receive monies and to pay for their regular activities. Their accounts are monitored by the Executive and each section's accounts are audited by a member of the Executive on an annual basis. Section income and expenditure is consolidated into the Group accounts on a line by line basis from the calendar year.

#### 5) Group Bank Accounts at 31 March 2021

	2020/21	2019/20
	£	£
General Account	33,123	22,124
Deposit Account	105,954	100,835
<b>Total Bank Accounts</b>	<b>139,076</b>	<b>122,959</b>

#### 6) Trustee's Interests -

David Eaton is also a Trustee of the Blake Educational Trust (Reg No. 309286) and a Trustee of the Oxfordshire County Scout Council (Reg No. 291693)

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Treasurer's notes (continued).

7) Debtors	2020/21 £	2019/20 £
Accrued income		
Hall Hire income	-	780
Prepaid camp fees	-	1,544
Prepaid Capitation for 2021-22	9,071	-
<b>Total Debtors</b>	<b>9,071</b>	<b>2,324</b>

8) Creditors	2020/21 £	2019/20 £
Hall Hire	-	(340)
Fundraising agent fees	(176)	(700)
Cleaning	-	(200)
<b>Total accruals</b>	<b>(176)</b>	<b>(1,240)</b>

9) Reserves Policy

The Executive have agreed a reserves policy of keeping a minimum in general funds of £15,000 in order to cover Scout Association Capitation for the following year.

At the year end general funds were £ 44,316, so this requirement was met.

**Income & Expenditure Account Summary  
for the year ended 31st March 2021**

	Unrestricted Funds £	2020/21 Restricted Funds £	Total Funds £	2019/20 Total Funds £
Total income for the year	52,029	9,948	61,977	162,399
Total expenditure for the year	40,736	3,502	44,238	121,636
Net receipts/payments for the year	11,293	6,446	17,739	40,762
Transfer between funds	-	-	-	-
Less new loans in year	-	-	-	55,000
Repayment of Loan	4,000	-	4,000	2,750
Net Assets brought forward	30,532	62,192	92,724	104,212
Net assets carried forward	45,826	68,637	114,463	92,724

The above account and accompanying statements of assets and liabilities were approved by the Trustees on 16 November 2021 and signed on their behalf by:

David Kinchin, Group Chairman.

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Receipts for the year ended 31<sup>st</sup> March 2021

	Unrestricted Funds £	2020/21 Restricted Funds £	Total Funds £	2019/20 Total Funds £
MEMBERSHIP SUBSCRIPTIONS	11,601		11,601	34,331
INVESTMENT INCOME RECEIVED				
Bank deposit interest		285	285	602
Grant Funding	-	1,350	1,350	17,860
DONATIONS/GRANTS				
Income tax refund under Gift Aid	2,365		2,365	2,844
Business Support Grants - Coronavirus	30,675		30,675	-
ACTIVITIES				
Hall hire	-		-	1,690
Marquee hire	-		-	1,700
Camp Fees collected	2,009		2,009	25,416
Section Activities	3,349		3,349	5,647
FUND RAISING				
Donations	2,031		2,031	2,227
Rag Bag		413	413	796
Stable Barn Appeal		6,900	6,900	59,175
Floor Renovation	-	1,000	1,000	5,000
Cogges Grant	-		-	5,111
<b>TOTAL RECEIPTS FOR THE YEAR</b>	<b>52,029</b>	<b>9,948</b>	<b>61,977</b>	<b>162,399</b>

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Payments for the year ended 31 March 2021

	Unrestricted Funds £	2020/21 Restricted Funds £	Total Funds £	2019/20 Total Funds £
<b>BANK CHARGES</b>				
Loan repayments and interest	4,000		4,000	2,750
<b>PREMISES</b>				
Cleaning	-		-	2,947
Rates & Water	214		214	548
Light and Heat	1,647		1,647	1,295
Broadband	437		437	437
Hire expenses	22		22	2,456
Insurance	4,343		4,343	4,146
Repairs and Upkeep	4,845		4,845	40,172
Stable barn costs		1,260	1,260	-
<b>ACTIVITIES</b>				
Membership subscriptions paid to Scout Association	13,995		13,995	14,147
Camp Costs	1,627		1,627	27,830
Bursaries paid	-	37	37	711
Activity costs	6,646		6,646	13,675
<b>FUND RAISING EXPENSES</b>				
Lottery license	20		20	20
Stable Barn		696	696	5,128
<b>PURCHASE OF EQUIPMENT</b>				
Group equipment	274	1,510	1,784	1,895
Uniform	2,567		2,567	2,746
<b>SUNDRY PAYMENTS</b>				
Miscellaneous / Stationery	55		55	715
Remembrance wreath	45		45	20
<b>TOTAL PAYMENTS FOR THE YEAR</b>	<b>40,736</b>	<b>3,502</b>	<b>44,238</b>	<b>121,636</b>
<b>NET RECEIPTS - PAYMENTS</b>				
Transfers between funds	11,293	6,446	17,739	40,762
Cash Funds brought forward at 01 April 2020	32,782	112,192	144,974	104,212
<b>CASH FUNDS CARRIED FORWARD 31 MARCH 2021</b>	<b>44,075</b>	<b>118,638</b>	<b>162,713</b>	<b>144,974</b>

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**STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31<sup>ST</sup> MARCH 2021**

	2020/21	2019/20
Group Bank Accounts	139,076	122,959
Section Bank Account Balances	14,741	20,931
Debtors and Creditors	8,895	1,084
<b>Total Cash Funds</b>	<b>162,713</b>	<b>144,974</b>
<b>Long Term Liabilities</b>		
Benefactors loan for Stable Barn Renovation	44,250	47,250
Loan from County (Floor Renovation)	4,000	5,000
<b>Net Assets</b>	<b>114,463</b>	<b>97,724</b>
<b>NON-MONETARY ASSETS (Assets for Charity's own use - memo only)</b>		
Building**	325,000	300,000
Scouting equipment, furniture etc**	14,921	16,867
<b>** Based on valuation February 2021 - for HQ Scout Hut and Stable Barn (see note 5)</b>		
<b>RESERVES</b>		
General Funds (unrestricted)	50,396	30,532
Restricted Funds:		
Stable Barn Renovation	55,778	50,135
Witney Educational Foundation - Equipment Grant	1,350	2,860
Cogges Group Ringfenced Funds	4,951	4,951
Bernard Butler Trust - balance of grant	638	4,246
Witney Educational Foundation - Bursary Grant	1,350	-
<b>Total Reserves</b>	<b>114,463</b>	<b>92,724</b>

**Report and Accounts**

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**Witney Buttercross Scout Group**



**Independent Examiner's Report to the Trustees of the  
Witney Buttercross Scout Group**

I report to the trustees on my examination of the accounts of Witney Buttercross Scout Group for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Group's Trustees of the Witney Buttercross Scout Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 'Act').

I report in respect of my examination of the Witney Buttercross Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145 (5) (b) of the Act.

**Independent Examiner's statement**

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

1. Accounting records were not kept in respect of the Witney Buttercross Scout Group as required by Section 130 of the Act, or
2. the accounts do not accord with those records.

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

Relevant professional qualification or membership of professional bodies (if applicable):

Address:

Signed:

Date: 16 November 2021