

Report and Accounts
For the year ended 31st March 2022
Witney Buttercross Scout Group



Trustees:

Andrew Stokes
David Kinchin

Group Scout Leader
Group Chair

Treasurer:

Caroline Benfield

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:

Caroline Benfield, 21 Primrose Close, Witney
Oxon OX228 1AD
(Group Treasurer)

**Trustees Annual Report
for the Year ended 31 March 2022**

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 2021-22, the Group's scouting activity continued to be impacted by the Coronavirus pandemic.

Most sections were able to continue some scouting activity via Zoom during this period but subscription income continued to be substantially affected.

A risk based approach enabled some face to face activity to resume during the summer of 2021 and

most sections were operating as normal by the autumn term of 2021. 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 8 November 2022 and signed on their behalf by:

David Kinchin Group Chairman

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	2021/22	2020/21
Bronze Barrow Scouts	2,574	2,358
Charles Early Scouts	834	823
Churchill Beavers	1,117	403
Cogges Beavers	222	152
Cogges Cubs	778	998
Kipling Cubs	1,657	372
Langel Scouts	444	753
Madley Cubs	788	883
Marlborough Cubs	1,491	1,638
Montgomery Beavers	1,484	1,074
Mountbatten Beavers	2,564	939
Nelson Beavers	0	2,088
Rudyard Cubs	2,025	2,517
Windrush Scouts	1,049	1,683
Total in Section Accounts	17,026	16,680

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 2022

	2021/22	2020/21
	£	£
General Account	20,782	33,123
Deposit Account	106,096	105,954
Total Bank Accounts	126,878	139,076

6) Trustee's Interests -

Treasurer's notes (continued).

7) Debtors	2021/22	2020/21
	£	£
Accrued income		
Hall Hire income	-	-
Prepaid camp fees	-	-
Prepaid Capitation	-	9,071
Total Debtors	0	9,071

8) Creditors	2021/2022	2020/2021
	£	£
Hall Hire	-	-
Fundraising agent fees	-	(176)
Cleaning	-	-
Total accruals	0	(176)

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 £37,918 so this requirement was met.

Income & Expenditure Account Summary for the year ended 31st March 2022

	Unrestricted Funds £	2021/22 Restricted Funds £	Total Funds £	2020/21 Total Funds £
Total income for the year	40,999	740	41,740	61,978
Total expenditure for the year	44,932	6,571	51,503	44,240
Net receipts/payments for the year	- 3,933 -	5,830 -	9,763	17,738
Transfer between funds		-	-	-
Less new loans in year	-	-	-	-
Repayment of Loan	4,000		4,000	4,000
Net Assets brought forward	50,396	64,067	114,463	92,724
Net assets carried forward	50,464	58,236	108,700	114,462

The above account and accompanying statements of assets and liabilities were approved by the Trustees on 8 November 2022 and signed on their behalf by:

David Kinchin, Group Chairman.

Receipts for the year ended 31st March 2022

	Unrestricted Funds £	2021/22 Restricted Funds £	Total Funds £	2020/21 Total Funds £
MEMBERSHIP SUBSCRIPTIONS	26,057		26,057	11,601
INVESTMENT INCOME RECEIVED				-
Bank deposit interest		142	142	285
Grant Funding	-	200	200	1,350
DONATIONS/GRANTS				
Income tax refund under Gift Aid	685		685	2,365
Business Support Grants - Coronavirus			-	30,675
Witney Education Foundation Grant	2,775		2,775	-
ACTIVITIES				
Hall hire	5,130		5,130	-
Marquee hire	200		200	-
Camp Fees collected	2,080		2,080	2,009
Section Activities	1,745		1,745	3,349
Uniform & Badge Sales	109		109	-
Spare	1,520		1,520	-
Nelson Closure Ringfenced	500		500	-
FUND RAISING				
Donations	199		199	2,031
Rag Bag		398	398	413
Stable Barn Appeal	-	-	-	6,900
Floor Renovation	-	-	-	1,000
Cogges Grant	-	-	-	-
TOTAL RECEIPTS FOR THE YEAR	40,999	740	41,740	61,978

Payments for the year ended 31 March 2022

	Unrestricted Funds £	2021/22 Restricted Funds £	Total Funds £	2020/21 Total Funds £
BANK CHARGES				
Loan repayments and interest	4,000		4,000	4,000
Bank Charges	16		16	
PREMISES				
Cleaning	2,586		2,586	-
Rates & Water	942		942	214
Light and Heat	1,614		1,614	1,647
Broadband	437		437	437
Hire expenses	485		485	22
Insurance	4,259		4,259	4,343
Repairs and Upkeep	1,024		1,024	4,845
Stable barn costs		1,649	1,649	1,260
ACTIVITIES				
Membership subscriptions paid to Scout Association	15,041		15,041	13,995
Camp Costs	2,258		2,258	1,627
Bursaries paid	-	530	530	37
Activity costs	4,717		4,717	6,646
FUND RAISING EXPENSES				
Licenses	226		226	20
Stable Barn		266	266	696
PURCHASE OF EQUIPMENT				
Group equipment	3,795	4,125	7,920	1,784
Uniform	1,708		1,708	2,567
SUNDRY PAYMENTS				
Sub rebates	810		810	-
Miscellaneous / Stationery/Community	996		996	55
Contribution to poppy appeal/remembrance wreath	20		20	45
TOTAL PAYMENTS FOR THE YEAR	44,932	6,571	51,503	44,240
NET RECEIPTS - PAYMENTS	-3,933	-5,830	-9,763	17,738
Transfers between funds		-	-	-
Cash Funds brought forward at 01 April 2021	44,075	118,638	162,713	144,974
CASH FUNDS CARRIED FORWARD 31 MARCH 2022	40,142	112,808	152,950	162,712

**STATEMENT OF ASSETS AND LIABILITIES
AS OF 31ST MARCH 2022**

	2021/22	2020/21
Group Bank Accounts	126,878	139,076
Section Bank Account Balances	17,026	16,680
Debtors and Creditors	0	8,895
Total Cash Funds	143,904	164,651
Long Term Liabilities		
Benefactors loan for Stable Barn Renovation	41,250	44,250
Loan from County (Floor Renovation)	3,000	4,000
Net Assets	<u>99,654</u>	<u>120,401</u>

NON-MONETARY ASSETS (Assets for Charity's own use - memo only)

Building**	325,000	325,000
Scouting equipment, furniture etc**	18,273	14,921

** Based on valuation February 2021 - for HQ Scout Hut and Stable Barn (see note 5)

RESERVES

General Funds (unrestricted)	37,918	50,396
Restricted Funds:		
Stable Barn Renovation	55,213	55,778
Witney Educational Foundation - Equipment Grant	1,350	1,350
Cogges Group Ringfenced Funds	4,565	4,951
Bernard Butler Trust - balance of grant	108	638
Nelson closure - ringfence for new section	500 -	
Witney Educational Foundation - Bursary Grant	-	1,350
Total Reserves	<u>99,654</u>	<u>114,463</u>

**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 2022.

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):

CIMA

Address: 49A MARKET SQUARE
WITNEY
OX28 6AG

Signed: ~~TJMA~~ Toby J Morris

Date: 17/10/2022