

Report and Accounts

For the year ended 31st March 2023

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 OX28 1AD
(Group Treasurer)

Trustees Annual Report for the Year ended 31 March 2023

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.

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

Approved by the Trustees on 14 November 2023 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 (The Scout Hut) 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 buildings was obtained on 2 February 2021. The Scout Hut 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 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

As at 31/3/23 As at 31/12/22

Bronze Barrow Scouts	2,613	2,574
Charles Early Scouts	909	834
Churchill Beavers	1,022	1,117
Cogges Beavers	0	222
Cogges Cubs	1,016	778
Kipling Cubs	1,185	1,657
Langel Scouts	499	444
Madley Cubs	812	788
Marlborough Cubs	1,007	1,491
Montgomery Beavers	1,342	1,484
Mountbatten Beavers	2,491	2,564
Nelson Beavers	-	-
Rudyard Cubs	2,025	2,025
Windrush Scouts	1,344	1,049
Total in Section Accounts	16,265	17,026

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 was previously consolidated into the Group accounts on a line by line basis for the calendar year. It is now consolidated into the Group accounts on a line by line basis from the financial year.

5) Group Bank Accounts at 31 March 2023

	2022/2023	2021/22
	£	£
General Account	18,981	20,782
Deposit Account	106,630	106,096
Total Bank Accounts	125,611	126,878

6) Trustee's Interests -

Treasurer's notes (continued).

7) Debtors	2022/2023	2021/22
	£	£
Accrued income		
Hall Hire income	- -	
Prepaid camp fees	-	-
Prepaid Capitation	-	
Total Debtors	0	0

8) Creditors	2022/2023	2021/2022
	£	£
Hall Hire	-	-
Fundraising agent fees	-	
Cleaning	-	-
Total accruals	0	0

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 £39,905 so this requirement was met.

Income & Expenditure Account Summary for the year ended 31st March 2023

	Unrestricted	2022/23 Restricted	Total Funds	2021/22 Total Funds
	£	£	£	£
Total income for the year	70,043	1,293	71,336	41,740
Total expenditure for the year	78,724	3,685	82,409	51,503
Net receipts/payments for the year	- 8,681 -	2,392 -	11,073	9,763
Transfer between funds		-	-	-
Less new loans in year	-	-	-	-
Repayment of Loan	4,000		4,000	4,000
Net Assets brought forward	44,963	61,736	106,699	114,463
Net assets carried forward	40,283	59,343	99,626	108,700

The above accounts and accompanying statements of assets and liabilities were approved by the Trustees on 14 November 2023 and signed on their behalf by:



David Kinchin, Group Chairman.

Receipts for the year ended 31st March 2023

	Unrestricted	2022/23	Total Funds	2021/22
	£	Restricted	£	Total Funds
		£		£
MEMBERSHIP SUBSCRIPTIONS	35,898		35,898	26,057
				-
INVESTMENT INCOME RECEIVED				
Bank deposit interest		534	534	142
Grant Funding	-		-	200
DONATIONS/GRANTS				
Income tax refund under Gift Aid	733		733	685
Business Support Grants - Coronavirus			-	
Witney Education Foundation Grant	-		-	2775
ACTIVITIES				
Hall hire	12,883		12,883	5,130
Marquee hire	1,075		1,075	200
Camp Fees collected	10,104		10,104	2,080
Section Activities	4,668		4,668	1,745
Uniform & Badge Sales	171		171	109
Spare	1,509		1,509	1520
Nelson Closure Ringfenced	-		-	500
FUND RAISING				
Donations	3,002	16	3,018	199
Rag Bag		742	742	398
Stable Barn Appeal	-	-	-	
Floor Renovation	-	-	-	
Cogges Grant	-		-	
TOTAL RECEIPTS FOR THE YEAR	70,043	1,293	71,336	41,740

Payments for the year ended 31 March 2023

	Unrestricted £	2022/23 Restricted £	Total Funds £	2021/22 Total Funds £
BANK CHARGES				
Loan repayments and interest	4,000		4,000	4,000
Bank Charges	66		66	16
PREMISES				
Cleaning	4,190		4,190	2,586
Rates & Water	1,539		1,539	942
Light and Heat	1,887		1,887	1,614
Broadband	644		644	437
Hire expenses	2,376		2,376	485
Insurance	4,291		4,291	4,259
Repairs and Upkeep	1,357		1,357	1,024
Deposit Refund	300		300	-
Stable barn costs		3,280	3,280	1,649
ACTIVITIES				
Membership subscriptions paid to Scout Association and	16,913		16,913	15,041
Camp Costs	10,437		10,437	2,258
Bursaries paid	-	405	405	530
Transport	254		254	
Activity costs	14,407		14,407	4,717
Adjustment in respect of previous years' capitation	9,471		9,471	
FUND RAISING EXPENSES				
Licenses	20		20	226
Stable Barn	-		-	266
PURCHASE OF EQUIPMENT				
Group equipment	2,008		2,008	7,920
Uniform	2,987		2,987	1,708
SUNDRY PAYMENTS				
Sub rebates	821		821	810
Miscellaneous / Stationery/Community	742		742	996
Contribution to poppy appeal/remembrance wreath	15		15	20
TOTAL PAYMENTS FOR THE YEAR	78,724	3,685	82,409	51,503
NET RECEIPTS - PAYMENTS				
Transfers between funds	-8,681	-2,392	-11,074	-9,763
Cash Funds brought forward at 01 April 2022	40,142	112,808	152,950	162,712
CASH FUNDS CARRIED FORWARD 31 MARCH 2023	31,461	110,416	141,876	152,950

**STATEMENT OF ASSETS AND LIABILITIES
AS OF 31ST MARCH 2023**

	2022/23	2021/22
Group Bank Accounts	125,611	126,878
Section Bank Account Balances	16,265	17,026
Debtors and Creditors	0	0
Total Cash Funds	141,876	143,904
Long Term Liabilities		
Benefactors loan for Stable Barn Renovation	38,250	41,250
Loan from County (Floor Renovation)	4,000	3,000
Net Assets	<u>99,626</u>	<u>99,654</u>
NON-MONETARY ASSETS (Assets for Charity's own use - memo only)		
Building**	325,000	325,000
Scouting equipment, furniture etc**	16,626	18,273
** Based on valuation February 2021 - for HQ Scout Hut and Stable Barn (see note 5)		
RESERVES		
General Funds (unrestricted)	41,905	37,918
Restricted Funds:		
Stable Barn Renovation	51,934	55,213
Witney Educational Foundation - Equipment Grant	-	1,350
Cogges Group Ringfenced Funds	4,235	4,565
Bernard Butler Trust - balance of grant	-	108
Nelson closure - ringfence for new section	500	500
Witney Educational Foundation - Bursary Grant	1,053	-
Total Reserves	<u>99,626</u>	<u>99,654</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 2023.

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:

 ACMA, CGMA

Signed:

Date: 7 NOV 2023