

## Report and Accounts

For the year ended 31st March 2024

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 2024

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. During this financial year the Group sold Stable Barn with net sale proceeds being £194,662.22

Approved by the Trustees on 12 November 2024 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) The registered title to this property is held by the Scout Association Trust Corporation as custodian trustee for the Scout Group.

A third party valuation of the building was obtained on 2 February 2021. The Scout Hut was valued at £200,000 This value is reflected in the accounts.

The Scout Group also owned Stable Barn in Marlborough Lane, Witney. That property was sold on In February 2024. Net sale proceeds received by the Group following the sale of Stable Barn was £194,662.22

### 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 31/3/24	As at 31/12/23
Bronze Barrow Scouts	2,183	2,613
Charles Early Scouts	1,453	909
Churchill Beavers	1,083	1,022
Cogges Beavers	-	-
Cogges Cubs	1,537	1,016
Kipling Cubs	1,369	1,185
Langel Scouts	1,536	499
Madley Cubs	1,399	812
Marlborough Cubs	897	1,007
Montgomery Beavers	1,517	1,342
Mountbatten Beavers	2,332	2,491
Nelson Beavers	-	-
Rudyard Cubs	2,308	2,025
Windrush Scouts	527	1,344
Squirrels	1,426	-
<b>Total in Section Accounts</b>	<b>19,569</b>	<b>16,265</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 was previously consolidated into the Group accounts on a line by line basis from 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 2024

	2023/2024	2022/2023
	£	£
General Account	9,668	18,981
Deposit Account	299,345	106,630
<b>Total Bank Accounts</b>	<b>309,013</b>	<b>125,611</b>

### 6) Trustee's Interests -

**Treasurer's notes (continued).**

7) Debtors	2023/2024 £	2022/2023 £
Accrued income	-	-
Hall Hire income	-	-
Prepaid camp fees	-	-
Prepaid Capitation	-	-
<b>Total Debtors</b>	<b>0</b>	<b>0</b>

8) Creditors	2023/2024 £	2022/2023 £
Hall Hire	-	-
Fundraising agent fees	-	-
Cleaning	-	-
<b>Total accruals</b>	<b>0</b>	<b>0</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 £25,972 so this requirement was met.

**Income & Expenditure Account Summary  
for the year ended 31st March 2024**

	Unrestricted £	2023/2024 Restricted £	Total Funds £
Total income for the year	101,394	199,630	301,024
Total expenditure for the year	106,883	7,392	114,274
Net receipts/payments for the year	- 5,489	192,239	186,750
Transfer between funds	-	-	-
Less new loans in year	-	-	-
Repayment of Loan	4,000	-	4,000
Net Assets brought forward	31,461	110,416	141,876
Net assets carried forward	25,972	302,655	328,582

The above accounts and accompanying statements of assets and liabilities were approved by the Trustees on 12 November 2024 and signed on their behalf by:

David Kinchin, Group Chairman.

**Receipts for the year ended 31st March 2024**

	<b>Unrestricted £</b>	<b>2023/24 Restricted £</b>	<b>Total Funds £</b>	<b>2022/23 Total Funds £</b>
<b>MEMBERSHIP SUBSCRIPTIONS</b>	33,567		33,567	35,898
				-
<b>INVESTMENT INCOME RECEIVED</b>				
Bank deposit interest		2,141	2,141	534
Grant Funding	-	-	-	-
<b>DONATIONS/GRANTS</b>				
Income tax refund under Gift Aid	2,808		2,808	733
Witney Education Foundation Grant		2,544	2,544	-
<b>SALE OF STABLE BARN</b>		194,662	194,662.00	
Sale Proceeds				
<b>ACTIVITIES</b>				
Hall hire	15,417		15,417	12,883
Marquee hire	2,000		2,000	1,075
Camp Fees collected	35,589		35,589	10,104
Section Activities	2,582		2,582	4,668
Uniform & Badge Sales	920		920	171
Spare	5,199		5,199	1509
Nelson Closure Ringfenced	-		-	-
<b>FUND RAISING</b>				
Donations	3,313	-	3,313	3,018
Rag Bag		283	283	743
Stable Barn Appeal		-	-	-
Floor Renovation	-	-	-	-
Cogges Grant	-	-	-	-
<b>TOTAL RECEIPTS FOR THE YEAR</b>	<b>101,394</b>	<b>199,630</b>	<b>301,024</b>	<b>71,336</b>

**Payments for the year ended 31 March 2024**

	Unrestricted £	2023/24 Restricted £	Total Funds £	2022/23 Total Funds £
<b>BANK CHARGES</b>				
Loan repayments and interest	4,000		4,000	4,000
Bank Charges	65		65	66
<b>PREMISES</b>				
Cleaning	4,593		4,593	4,190
Rates & Water	594		594	1,539
Light and Heat	2,532		2,532	1,887
Broadband	609		609	644
Hire expenses	1,696		1,696	2,376
Insurance	4,855		4,855	4,291
Repairs and Upkeep	10,459		10,459	1,357
Deposit Refund			-	300
Stable barn costs	-	7,232	7,232	3,280
<b>ACTIVITIES</b>				
Membership subscriptions paid to Scout Association and	17,947		17,947	16,913
Camp Costs	37,654		37,654	10,437
Bursaries paid	-	160	160	405
Transport	442		442	254
Activity costs	9,303		9,303	14,407
Adjustment in respect of previous years' capitation	-			9471
<b>FUND RAISING EXPENSES</b>				
Licenses	48		48	20
Stable Barn	-		-	-
<b>PURCHASE OF EQUIPMENT</b>				
Group equipment	6,755		6,755	2,008
Uniform	1,781		1,781	2,987
<b>SUNDRY PAYMENTS</b>				
Sub rebates	1,369		1,369	821
Miscellaneous / Stationery/Community	2,181		2,181	742
Contribution to poppy appeal/remembrance wreath	-		-	15
<b>TOTAL PAYMENTS FOR THE YEAR</b>	<b>106,883</b>	<b>7,392</b>	<b>114,274</b>	<b>82,410</b>
<b>NET RECEIPTS - PAYMENTS</b>				
Transfers between funds	-5,489	192,239	186,750	-11,074
Cash Funds brought forward at 01 April 2023	31,461	110,416	141,877	141,877
<b>CASH FUNDS CARRIED FORWARD 31 MARCH 2024</b>	<b>25,972</b>	<b>302,655</b>	<b>328,582</b>	

**STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31ST MARCH 2024**

	<b>2023/24</b>	<b>2022/23</b>
Group Bank Accounts	309,013	125,611
Section Bank Account Balances	19,569	16,265
Debtors and Creditors	0	0
<b>Total Cash Funds</b>	<b>328,582</b>	<b>141,876</b>
<b>Long Term Liabilities</b>		
Benefactors loan for Stable Barn Renovation	35,250	38,250
Loan from County (Floor Renovation)	1,000	4,000
Net Assets	<u>292,332</u>	<u>99,626</u>
<b>NON-MONETARY ASSETS (Assets for Charity's own use - memo only)</b>		
Building**	200,000	325,000
Scouting equipment, furniture etc**	20,056	16,626
 ** Based on valuation February 2021 - for HQ Scout Hut (see note 2)		
<b>RESERVES</b>		
General Funds (unrestricted)	25,927	39,905
Restricted Funds consisting of:	302,655	
Stable Barn	295,727	51,934
Witney Educational Foundation - Equipment Grant	1,942	-
Cogges Group Ringfenced Funds	3,985	4,235
Bernard Butler Trust - balance of grant	-	-
Nelson closure - ringfence for new section	-	500
Witney Educational Foundation - Bursary Grant	1,001	1,053
<b>Total Reserves</b>	<u>328,582</u>	<u>97,627</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 2024.

### 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): *FCMA, CGMA*

Address: *49a MARKET SQUARE*

*WITNEY  
OX28 6AG*

Signed: 

Date: *28 October* 2024