

**Report and Accounts**  
**For the year ended 31st March 2025**  
**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 2025**

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

We have encountered a problem with Gift Aid in this financial year. We are trying to resolve the issue with HMRC and any payments received in respect of Gift Aid for this financial year will be reflect in the accounts for year end 31 March 2026.

Approved by the Trustees on 9<sup>th</sup> September 2025 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 was interest free and payable over 5 years in annual instalments. The last payment of the County Scout Association loan was made in May 2024 such that it has been repaid in full.

4) Sections Bank Accounts Balances	As at 31/3/25	As at 01/04/24
Bronze Barrow Scouts	2,853	2,183
Charles Early Scouts	371	1,453
Churchill Beavers	915	1,083
Cogges Cubs	905	1,537
Kipling Cubs	682	1,369
Langel Scouts	1,193	1,536
Madley Cubs	1,613	1,399
Marlborough Cubs	1,373	897
Montgomery Beavers	1,121	1,517
Mountbatten Beavers	2,626	2,332
Rudyard Cubs	1,772	2,308
Windrush Scouts	2,657	527
Squirrels	1,385	1,426
<b>Total in Section Accounts</b>	<b>19,465</b>	<b>19,569</b>

Each section has a bank account to receive monies and to pay for their regular activities. Their accounts are monitored by the Group Trustee Board and each section's accounts are audited by a member of the Group Trustee Board on 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 2025

	2024/2025	2023/2024
	£	£
General Account	11,274	9,668
Deposit Account	305,280	299,345
<b>Total Bank Accounts</b>	<b>316,554</b>	<b>309,013</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 £25,322 so this requirement was met.

#### Income & Expenditure Account Summary for the year ended 31st March 2025

	Unrestricted £	2024/2025 Restricted £	Total Funds £
Total income for the year	66,804	13,698	80,502
Total expenditure for the year	67,455	5,580	73,035
Net receipts/payments for the year	- 650	8,118	7,467
Transfer between funds		-	-
Less new loans in year	-	-	-
Repayment of Loan	4,000		4,000
Net Assets brought forward	25,972	302,655	328,582
Net assets carried forward	25,322	310,773	336,019

The above accounts and accompanying statements of assets and liabilities were approved by the Trustees on 9. September 2025 and signed on their behalf by:



David Kinchin, Group Chairman.

**Receipts for the year ended 31st March 2025**

	<b>Unrestricted £</b>	<b>2024/25 Restricted £</b>	<b>Total Funds £</b>	<b>2023/24 Total Funds £</b>
MEMBERSHIP SUBSCRIPTIONS	31,972		31,972	33,567
INVESTMENT INCOME RECEIVED				-
Bank deposit interest		5,935	5,935	2,141
	-		-	-
<b>DONATIONS/GRANTS</b>				
Income tax refund under Gift Aid			-	2,808
Co-operative Grant		1,477	1,477	
Witney Town Council Kayak Grant		3,500	3,500	2544
Witney Town Council Tent Grant		1,500	1,500	
<b>SALE OF STABLE BARN</b>				
Sale Proceeds				194662
<b>ACTIVITIES</b>				
Hall hire	17,665		17,665	15,417
Marquee hire	1,000		1,000	2,000
Camp Fees collected	10,278		10,278	35,589
Section Activities	1,979		1,979	2,582
Uniform & Badge Sales			-	920
Spare	409		409	5199
Nelson Closure Ringfenced	-		-	-
<b>FUND RAISING</b>				
Donations	506 -		506	3,313
Rag Bag		1,285	1,285	283
Fundraising	2,996 -		2,996	
<b>TOTAL RECEIPTS FOR THE YEAR</b>	<b>66,804</b>	<b>13,698</b>	<b>80,502</b>	<b>301,024</b>

**Payments for the year ended 31 March 2025**

	Unrestricted £	2024/25 Restricted £	Total Funds £	2023/24 Total Funds £
<b>BANK CHARGES</b>				
Loan repayments and interest	4,000		4,000	4,000
Bank Charges	66		66	65
<b>PREMISES</b>				
Cleaning	4,879		4,879	4,593
Rates & Water	837		837	594
Light and Heat	2,897		2,897	2,532
Broadband	659		659	609
Hire expenses	2,755		2,755	1,696
Insurance	2,429		2,429	4,855
Repairs and Upkeep	1,071		1,071	10,459
Deposit Refund			-	-
Stable barn costs	-	5,580	5,580	7,232
<b>ACTIVITIES</b>				
Membership subscriptions paid to Scout Association	20,763		20,763	17,947
Camp Costs	12,823		12,823	37,654
Bursaries paid	-		-	160
Transport	700		700	442
Activity costs	8,081		8,081	9,303
Adjustment in respect of previous years' capitation	-		-	-
<b>FUND RAISING EXPENSES</b>				
Licenses	83		83	48
Stable Barn	-		-	-
<b>PURCHASE OF EQUIPMENT</b>				
Group equipment	2,164		2,164	6,755
Uniform	2,084		2,084	1,781
<b>SUNDRY PAYMENTS</b>				
Sub rebates	529		529	1,369
Miscellaneous / Stationery/Community	597		597	2,181
Contribution to poppy appeal/remembrance wreath	40		40	-
<b>TOTAL PAYMENTS FOR THE YEAR</b>	<b>67,455</b>	<b>5,580</b>	<b>73,035</b>	<b>114,274</b>
<b>NET RECEIPTS - PAYMENTS</b>				
<b>Transfers between funds</b>	<b>-650</b>	<b>8,118</b>	<b>7,467</b>	<b>186,750</b>
Cash Funds brought forward at 01 April 2024	25,972	302,655	328,582	141,877
<b>CASH FUNDS CARRIED FORWARD 31 MARCH 2025</b>	<b>25,322</b>	<b>310,773</b>	<b>336,019</b>	

**STATEMENT OF ASSETS AND LIABILITIES  
AS OF 31ST MARCH 2025**

	<b>2024/25</b>	<b>2023/24</b>
Group Bank Accounts	316,554	309,013
Section Bank Account Balances	19,465	19,569
Debtors and Creditors	0	0
<b>Total Cash Funds</b>	<b>336,019</b>	<b>328,582</b>
<b>Long Term Liabilities</b>		
Benefactors loan for Stable Barn Renovation	35,250	38,250
Loan from County (Floor Renovation)	-	4,000
Net Assets	<u>300,769</u>	<u>286,332</u>
<b>NON-MONETARY ASSETS (Assets for Charity's own use - memo only)</b>		
Building**	200,000	200,000
Scouting equipment, furniture etc**	18,209	20,056
<b>** Based on valuation February 2021 - for HQ Scout Hut (see note 2)</b>		
<b>RESERVES</b>		
General Funds (unrestricted)	25,322	25,927
Restricted Funds consisting of:		302,655
Stable Barn	300,612	295,727
Witney Educational Foundation - Equipment Grant	1,942	1,942
Cogges Group Ringfenced Funds	3,985	3,985
Witney Town Council Kayak Grant	3,000	-
Witney Town Council tent grant	181	-
Witney Educational Foundation - Bursary Grant	1,053	1,001
Total Reserves	<u>336,019</u>	<u>631,237</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 2025.

**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, CEMA*  
Address:

*49a Market Square  
WITNEY  
OX28 6AG*

Signed: 

Date: *4/9* 2025