**Report and Accounts**

**For the year ended 31st March 2026**

**Witney Buttercross Scout Group**

**Trustees:**

| | |
|---|---|
| Andrew Stokes | Group Scout Leader |
| Richard Lord | 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 2026**

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 8 September 2026 and signed on their behalf by:

R. J. Lord

Richard Lord 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) Land*
In April 2025 the Scout Group purchased land at The Old Oak, 29 Park Road, North Leigh, OX29 6SA for £200,000

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

| 4) Sections Bank Accounts Balances | As at 31/3/26 | As at 01/04/25 |
|---|---|---|
| Bronze Barrow Scouts | 2,319 | 2,853 |
| Charles Early Scouts | 1,689 | 371 |
| Churchill Beavers | 1,050 | 915 |
| Cogges Cubs | 1,283 | 905 |
| Kipling Cubs | 1,369 | 682 |
| Langel Scouts | 1,102 | 1,193 |
| Madley Cubs | 2,076 | 1,613 |
| Marlborough Cubs | 2,631 | 1,373 |
| Montgomery Beavers | 1,655 | 1,121 |
| Mountbatten Beavers | 2,328 | 2,626 |
| Rudyard Cubs | 1,908 | 1,772 |
| Windrush Scouts | 2,455 | 2,657 |
| Squirrels | 588 | 1,385 |
| **Total in Section Accounts** | **22,454** | **19,465** |

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 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 2026

| | 2025/2026 | 2024/2025 |
|---|---|---|
| | £ | £ |
| General Account | 5,149 | 11,274 |
| Deposit Account | 86,042 | 305,280 |
| **Total Bank Accounts** | **91,191** | **316,554** |

6) Trustee's Interests -

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

| 7) Debtors | 2025/2026 | 2024/2025 |
|---|---|---|
| | £ | £ |
| Accrued income | | |
| Hall Hire income | - | - |
| Prepaid camp fees | - | - |

| | | |
|---|---|---|
| Prepaid Capitation | - | |
| **Total Debtors** | **0** | **0** |

| 8) Creditors | 2025/2026 £ | 2024/2025 £ |
|---|---|---|
| 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 £43,974.96 so this requirement was met.

**Income & Expenditure Account Summary**
**for the year ended 31st March 2026**

| | 2025/2026 Unrestricted £ | Restricted £ | Total Funds £ |
|---|---|---|---|
| Total income for the year | 70,565 | 14,133 | 84,698 |
| Total expenditure for the year | 75,217 | 231,855 | 307,072 |
| Net receipts/payments for the year | - 4,652 | - 217,722 | - 222,374 |
| Transfer beween funds | | - | - |
| Less new loans in year | - | - | - |
| Repayment of Loan | 3,000 | | 3,000 |
| Net Assets brought forward | 25,322 | 310,773 | 336,019 |
| Net assets carried forward | 20,670 | 93,051 | 113,645 |

The above accounts and accompanying statements of assets and liabilities were approved by the Trustees on 8. September 2026 and signed on their behalf by:

R. J. Lord

Richard Lord, Group Chairman.

**Receipts for the year ended 31st March 2026**

| | 2025/26 Unrestricted £ | Restricted £ | Total Funds £ | 2024/25 Total Funds £ |
|---|---|---|---|---|
| MEMBERSHIP SUBSCRIPTIONS | 34,545 | | 34,545 | 31,972 |
| | | | | - |
| INVESTMENT INCOME RECEIVED | | | | |
| Bank deposit interest | | 1,565 | 1,565 | 5,935 |
| | - | | - | - |
| **DONATIONS/GRANTS** | | | | |
| Income tax refund under Gift Aid | 4,513 | | 4,513 | - |
| Citibank | | 1,440 | 1,440 | 1,477 |
| Witney Town Council | | 3,500 | 3,500 | 3500 |
| Majestic Charitable Fund | | 1,000 | 1,000 | 1500 |
| **SALE OF STABLE BARN** | | | | |
| Sale Proceeds | | 5,188 | 5,188 | |
| **ACTIVITIES** | | | | |
| Hall hire | 10,252 | | 10,252 | 17,665 |
| Marquee hire | 1,000 | | 1,000 | 1,000 |

| | | | | |
|---|---|---|---|---|
| Marquee hire | 1,000 | | 1,000 | 1,000 |
| Camp Fees collected | 11,551 | | 11,551 | 10,278 |
| Section Activities | 2,820 | | 2,820 | 1,979 |
| Uniform & Badge Sales | 720 | | 720 | - |
| Spare | 1,215 | | 1,215 | 409 |
| Nelson Closure Ringfenced | - | | - | - |
| **FUND RAISING** | | | | |
| Donations | - | | - | 506 |
| Rag Bag | | 1,440 | 1,440 | 1,285 |
| Fundraising | 3,950 | - | 3,950 | 2,996 |
| **TOTAL RECEIPTS FOR THE YEAR** | **70,565** | **14,133** | **84,698** | **80,502** |

**Payments for the year ended 31 March 2026**

| | Unrestricted £ | 2025/26 Restricted £ | Total Funds £ | 2024/25 Total Funds £ |
|---|---|---|---|---|
| **BANK CHARGES** | | | | |
| Loan repayments and interest | 3,000 | | 3,000 | 4,000 |
| Bank Charges | 31 | | 31 | 66 |
| **PREMISES** | | | | |
| Cleaning | 3,995 | | 3,995 | 4,879 |
| Rates & Water | 389 | | 389 | 837 |
| Light and Heat | 2,590 | | 2,590 | 2,897 |
| Broadband | 690 | | 690 | 659 |
| Hire expenses | 2,355 | | 2,355 | 2,755 |
| Insurance | 2,291 | | 2,291 | 2,429 |
| Repairs and Upkeep | 4,234 | | 4,234 | 1,071 |
| Depost Refund | | | - | - |
| Purchase of Land | - | 207,000 | 207,000 | 5,580 |
| The Old Oak Expenses | | 24,855 | 24,855 | |
| **ACTIVITIES** | | | | |
| Membership subscriptions paid to Scout Association | 21,902 | | 21,902 | 20,763 |
| Camp Costs | 9,718 | | 9,718 | 12,823 |
| Bursaries paid | 245 | | 245 | - |
| Transport | 1,573 | | 1,573 | 700 |
| Activity costs | 9,433 | | 9,433 | 8,081 |
| Adjustment in respect of previous years' capitation | - | | | - |
| **FUND RAISING EXPENSES** | | | | |
| Licenses | 63 | | 63 | 83 |
| | - | | - | - |
| **PURCHASE OF EQUIPMENT** | | | | |
| Group equipment | 7,292 | | 7,292 | 2,164 |
| Uniform | 4,023 | | 4,023 | 2,084 |
| **SUNDRY PAYMENTS** | | | | |
| Sub rebates | 840 | | 840 | 529 |
| Miscellaneous / Stationery/Community | 554 | | 554 | 597 |
| Contibution to poppy appeal/remembrance wreath | | | - | 40 |
| **TOTAL PAYMENTS FOR THE YEAR** | **75,217** | **231,855** | **307,072** | **73,035** |
| **NET RECEIPTS - PAYMENTS** | **-4,652** | **-217,722** | **-222,374** | **7,467** |
| **Transfers between funds** | | - | - | - |
| **Cash Funds brought forward at 01 April 2025** | 25,322 | 310,773 | 336,019 | 336,019 |
| **CASH FUNDS CARRIED FORWARD 31 MARCH 2026** | **20,670** | **93,051** | **113,645** | |

**STATEMENT OF ASSETS AND LIABILITIES**
**AS OF 31ST MARCH 2026**

| | 2025/26 | 2024/25 |
|---|---|---|
| Group Bank Accounts | 91,191 | 316,554 |
| Section Bank Account Balances | 22,454 | 19,465 |
| Debtors and Creditors | 0 | 0 |
| **Total Cash Funds** | **113,645** | **336,019** |
| **Long Term Liabilities** | | |
| Benefactors loan for Stable Barn Renovation | 29,250 | 35,250 |
| Loan from County (Floor Renovation) | - | - |
| Net Assets | 84,395 | 300,769 |
| NON-MONETARY ASSETS (Assets for Charity's own use - memo only) | | |
| Building** | 200,000 | 200,000 |
| Land*** | 200,000 | |
| Scouting equipment, furniture etc** | 21,859 | 18,209 |

** Based on valuation February 2021 - for HQ Scout Hut (see note 2)
*** Based on purchase price on [insert]

| | |
|---|---|
| RESERVES | |
| General Funds (unrestricted) | 43,974.96 |
| Restricted Funds consisting of: | |
| The Old Oak | 31,947 |
| Witney Educational Foundation - Equipment Grant | |
| Cogges Group Ringfenced Funds | 3,985 |
| Witney Town Council | 3,500 |
| Witney Town Council Kayak Grant | |
| Witney Town Council tent grant | 181 |
| Witney Educational Foundation - Bursary Grant | 808 |
| Total Reserves | 84,395 |

**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 2026.

**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:
WATERLOO HOUSE
58-60 HIGH ST
WITNEY
OX28 6HS

Signed:

Date: 7th AUG 2026