



## Section B

## Structure, governance and management

## Description of the charity's trusts

## Type of governing document

(e.g. trust deed, constitution)

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.

## How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

## Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

## Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

## Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

The Group is managed by the Board of Trustees, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parent and community representation and meets 9 times a year.

Members of the Board of Trustees complete '*Essential Information for Trustees*' training within the first 5 months of joining the committee.

This Board of Trustees exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: the maintenance of Group property; The raising of funds and the administration of Group finance; The insurance of persons, property and equipment; Group public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.

**Risk and Internal Control**

The Board of Trustees has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them.

The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the Group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Section C	Objectives and activities
<p>Summary of the objects of the charity set out in its governing document</p>	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values:  <b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.  <b>Respect</b> - We have self-respect and respect for others.  <b>Care</b> - We support others and take care of the world in which we live.  <b>Belief</b> - We explore our faiths, beliefs and attitudes.  <b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> <li>- enjoy what they are doing and have fun</li> <li>- take part in activities indoors and outdoors</li> <li>- learn by doing</li> <li>- share in spiritual reflection</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their Promise.</li> </ul>

<p>Summary of the main activities in relation to these objects</p>	<p>We continue to run 6 sections, with 2 Beaver Colonies, 2 Cub Packs and 2 Scout Troops. The leader team remains strong with 32 in the team. Total youth membership has increased slightly as forecast from 127 to 134 at the end of the year. Our waiting list has increased to around 80 youngsters, 40 of whom are old enough to join now. We are restricted in being able to offer more places at present due to limits on the number of leaders in place and the facilities to support additional sections.</p> <p>It was a pleasure to be able to meet face to face throughout the year. All sections ran a full programme of activities aimed at giving youngsters leadership skills, increased self-reliance and the opportunity to gain skills that will be useful throughout their lives. In addition, we ran a Group camp attended by 90 youngsters. Activities included kayaking, rafting, paddleboarding, archery, tomahawk throwing, making camp donuts and much more, and was a great success.</p> <p>During the year, six of our kayak instructors renewed their activity permits and two leaders gained rafting permits ensuring we can continue to provide adventurous activities. We also purchased more buoyancy aids and paddles allowing us to increase the numbers on the water.</p> <p>The 'uniformed' side of the group continues to be very well supported by the Board of Trustees which also boasts a strong membership. The number of members, and slightly increased membership subscription, should ensure continued financial stability and an opportunity to continue to develop the Group, but the high inflation rate means we will be closely monitoring our finances this year.</p>
--	---

Public benefit statement

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.

Section D

Achievements and performance

Summary of the main achievements of Group

As indicated above the Group has been able to provide a range of diverse and exciting events and meetings for the Beavers, Cubs and Scouts. The Group has continued to invest in the provision of equipment and training to continue to provide activities to the Sections. In addition, the Group has also in investment in maintaining the high standard of the facilities we have. We plan to continue in supporting the Sections by maintaining and investing in training, equipment and facilities next year.

We recognise that climate change is a huge issue for us and future generations. At Highworth Scouts we are looking at how we can reduce our carbon footprint and provide an example to others. We have set ourselves the challenging ambition of trying to become a carbon neutral Scout Group by 2030. Some funds, in the order of £6,000, will be set aside during the current year to help this transition.

The Board of Trustees reviewed the subscription fees for 2023/24. The Board of Trustees fully recognise the cost living challenges that everyone is facing, especially noting the increase in inflation particularly associated with energy and utility bills. The Group is also not immune to these increases, particularly recognising that our energy is supplied at commercial rates and so was not afforded the same protection as domestic users. As a result, a small increase of £2 per term to off-set the increase costs in utility bills being experienced by the Scout Group was agreed.

The Group's accounting policy means we keep £20,000 in reserves. This is to cover approximately 12 months of running costs and emergency repairs. Following the experience of Covid, the Board have prudently decided to retain this policy in place. This leaves us with excess reserves at year end of £13,732. Further investment in equipment, facilities and training are planned in 2023/24, with approximately £13,000 provisionally allocated.

**Section E Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Board of Trustees considers that the group should hold a sum equivalent to 12 months running costs and funds for emergency repairs in total circa £20,000 at the end of the current financial year excess reserves of £13,732 were held. These excess reserves will be put to good use with some expenditure already earmarked for filling in the roof space in the entrance hall, support to replacement minibus, and possible storage of kayaks at Cotswold Sailing Club and a Group camp.

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Further financial review details (optional information)

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building

**Section F Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

**Section G Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

*[Handwritten signatures]*

Full name(s)

P. KRUSE T. J. WILLIAMS

Position (eg Secretary, Chair)

CHAIR TREASURER

Date

040323

# 1st Highworth Scout Group

## Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-22	To	31-Mar-23
-------------------	-----------	----	-----------

Receipts and payments

2022/23

2021/22

Unrestricted funds

Unrestricted funds

£

£

### Receipts

	2022/23	2021/22
	Unrestricted funds	Unrestricted funds
	£	£
<b>Receipts</b>		
<b>Donations, legacies and similar income</b>		
Membership subscriptions	17,457.00	14,978.00
Less: Membership subscriptions paid on	5,236.00	4,680.00
Net membership subscriptions retained	12,221.00	10,298.00
Donations	1,597.00	113.00
Mini bus	1,579.00	197.00
Gift Aid	3,107.00	306.00
Other similar income	362.00	779.00
<b>Sub total</b>	<b>18,866.00</b>	<b>11,693.00</b>
<b>Grants</b>		
Maintenance grant	0.00	0.00
Other grants from Swindon Borough Council		12,667.00
<b>Sub total</b>	<b>0.00</b>	<b>12,667.00</b>
<b>Fund-raising (gross)</b>		
Scout post	2,212.00	1,899.00
Other	1,258.00	476.00
Activities/Events/Camps	8,139.00	6,570.00
International Activities		
Group Closure		
<b>Sub total</b>	<b>11,609.00</b>	<b>8,945.00</b>
<b>Investment income</b>		
Bank interest	0.00	0.00
COIF		
The Scout Association Short Term Investment	0.00	0.00
Property Rent income	0.00	0.00
Other investment income	119.00	210.00
<b>Sub total</b>	<b>119.00</b>	<b>210.00</b>
<b>Total Gross Income</b>	<b>30,594.00</b>	<b>33,515.00</b>
<b>Asset and investment sales, etc.</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>30,594.00</b>	<b>33,515.00</b>

# 1st Highworth Scout Group

## Receipts and Payments Account

For the year from	01-Apr-22	To	31-Mar-23
----------------------	-----------	----	-----------

### Receipts and payments

	2022/23	2021/22
	Unrestricted funds	Unrestricted funds
	£	£
<b>Payments</b>		
<b>Charitable Payments</b>		
Water costs	162.00	142.00
Electricity & gas	3,581.00	2,283.00
Insurance	1,235.00	1,195.00
Mini bus	4,030.00	2,772.00
Repairs and Renewals	21,684.00	8,858.00
Materials and equipment	2,614.00	1,709.00
Internet costs	541.00	671.00
Uniforms/Training	176.00	88.00
AGM and trustee expenses		
International Events	1,138.00	600.00
Group expenses	2,257.00	3,486.00
Other	72.00	67.00
Grants		
<b>Sub total</b>	<b>37,490.00</b>	<b>21,871.00</b>
<b>Fund-raising expenses</b>		
Christmas post	904.00	890.00
Activities/Camps	9,064.00	5,796.00
Other fund-raising costs	34.00	
<b>Sub total</b>	<b>10,002.00</b>	<b>6,686.00</b>
<b>Total Gross Expenditure</b>	<b>47,492.00</b>	<b>28,557.00</b>
<b>Asset and investment purchases, etc.</b>		
<b>Total payments</b>	<b>47,492.00</b>	<b>28,557.00</b>
<b>Net of receipts/(payments)</b>	<b>(16,898.00)</b>	<b>4,958.00</b>
<b>Cash funds last year end</b>	<b>50,630.00</b>	<b>45,672.00</b>
<b>Cash funds this year end</b>	<b>33,732.00</b>	<b>50,630.00</b>

# 1st Highworth Scout Group

## Receipts and Payments Account

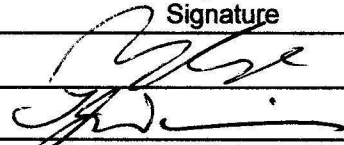
For the year from	01-Apr-22	To	31-Mar-23
----------------------	-----------	----	-----------

### Statement of assets and liabilities at the end of the year

	2022/23 Unrestricted funds £	2021/22 Unrestricted funds £
<b>Cash funds</b>		
Bank current account	17,856.00	34,873.00
Bank deposit account		
United Trust 1 year bond	15,876.00	15,757.00
The Scout Association Short Term Investment	0.00	0.00
Cash/Floats		0.00
<b>Total cash funds</b>	<b>33,732.00</b>	<b>50,630.00</b>
<b>Other monetary assets</b>		
Tax claim	0.00	0.00
Debts due to the District	0.00	0.00
Insurance claim	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>
<b>Investment assets</b>		
Other investments - detail	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock	0.00	0.00
Scout Shop stock	0.00	0.00
Scout post	0.00	0.00
Land and buildings	0.00	0.00
Scouting equipment, furniture etc	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>
<b>Liabilities</b>		
Accounts not yet paid	0.00	0.00
Expenses incurred but not invoiced	0.00	0.00
Subscriptions not yet paid	0.00	0.00
Loan - detail	0.00	0.00
<b>Sub total</b>	<b>0.00</b>	<b>0.00</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees *H.H. May 2023* and signed on their behalf by

Signature


---

Print Name

P. KRUSE	Chairman
T. J. WILLIAMS	Treasurer

## Independent Examiner's Report to the Trustees of [Charity Name]

I report on the accounts of the Group for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

The Group's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145 (5) (b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act and

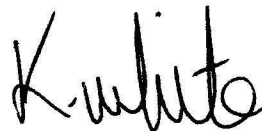
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;

or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: KEN WHITE

Signature:



Qualification: FCCA, MAAT

Address: 3, SAXON MILL  
CHISELDON  
SN4 0NP.

Date:

03/05/23