

Policy, Organisation and Rules

5. a. Charity obligations for Groups, Districts, Counties

[Expand all](#)

5a.1. Charity requirements

5a.1.1.1 Charities Legislation

- a. In England and Wales, the Charities Acts 2011 and 2022 apply.
- b. In Scotland, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities (Regulation and Administration) (Scotland) Act 2023 apply.
- c. In Northern Ireland, the Charities Acts (Northern Ireland) 2008, 2013 and 2022, and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 apply.
- d. In Jersey, the Charities (Jersey) Law 2014 applies.
- e. In the Bailiwick of Guernsey, the Charities Ordinance 2022 applies.
- f. In the Isle of Man, the Charities Registration and Regulation Act 2019 applies.
- g. In British Scouts Overseas, Groups and Districts must follow any charity regulation by the host country, as well as POR.
- h. In the Falkland Islands, The Charities Act 1960 applies
- i. In Anguilla, the Non-Profit Organisations Regulations, 2010 applies.
- j. In Bermuda, the Charities Act 2014 applies.
- k. In the British Virgin Islands, the Non-Profit Organisations Act 2012 applies.
- l. In the Cayman Islands, The Non-Profit Organisation Law applies.
- m. In Gibraltar, the Gibraltar Charities Act applies.

5a.1.1.2 Charity regulators

- a. In England and Wales, the charity regulator is the [Charity Commission for England and Wales](#).
- b. In Scotland, the charity regulator is the [Office of the Scottish Charity Regulator \(OSCR\)](#).
- c. In Northern Ireland, the charity regulator is the [Charity Commission for Northern Ireland](#).
- d. In Jersey, the charity regulator is the [Jersey Charity Commissioner](#).
- e. In the Bailiwick of Guernsey, the [Guernsey Registry](#) applies.
- f. In the Isle of Man, the [Attorney General's Office](#) applies.
- g. In British Scouting Overseas, the Area itself is a charity registered in England and so their charity regulator is the [Charity Commission for England and Wales \(CCEW\)](#). For the Districts and Groups within BSO, their charity regulator (if any) will vary according to the law of each host nation.
- h. In the Falkland Islands, charities are regulated by three appointed Charity Commissioners, with the Attorney General holding the title of Chief Charity Commissioner
- i. In Anguilla, the regulator for non-profit organisations is the [Financial Services Commission](#).
- j. In Bermuda, the charity regulator is the [Registry General](#).
- k. In the British Virgin Islands, the charity regulator is the [Non-Profit Organisations Registration Board](#).
- l. In the Cayman Islands, the charity regulator is the [Cayman Islands General Registry](#).
- m. In Gibraltar, the charity regulator is the [Board of Charity Commissioners for Gibraltar](#).

5a.1.2 Charity registration

5a.1.2.1 TSA Federation

Whether or not registered with a Charity Regulator, all Groups, Districts and Counties must operate as part of the Scouts' Federation operating under the Scouts' Royal Charter.

5a.1.2.2 England and Wales

In England and Wales, each Group, District, and County is an unincorporated charity. They are separate charities for the purposes of charity law but are part of the Scouts' Federation of charities. As such, each Group, District and County in England and Wales must comply with charity law and is regulated by the Charity Commission for England and Wales (CCEW).

Each Group, District, and County in England and Wales must register with CCEW if at least one of these conditions is true:

1. Their annual income exceeds £100,000.
2. They own land or buildings and have an annual income of £5,000 or more.
3. They have a permanent endowment (a rare interest in land or assets that cannot be spent as income) and an annual income of £5,000 or more.

Every Group, District, and County in England and Wales that is not required to register with CCEW has 'excepted' status under [The Charities \(Exception of Certain Charities for Boy Scouts and Girl Guides from Registration\) Regulations 1961](#).

Excepted charities are regulated by CCEW and have the same responsibilities as registered charities, even though they are not required to register with, or make annual returns to, CCEW. However, the requirement for Trustees of excepted charities to present their Trustees' Annual Report and Accounts to the Scout Council at their AGM still applies, and they must still operate as described in POR.

5a.1.2.3 Scotland

In Scotland, a Group, District or Region can choose to register with OSCR as an Unincorporated Scottish Charity. If registered, the members of the Group, District or Region Trustee Board are the charity Trustees. However, they must not register as a Scottish Charitable Incorporated Organisation as they must be able to exist within the Scouts' Federation of charities and operate under its Royal Charter (SCIO).

In Scotland, if not registered with OSCR, a Group, District or Region is not a charity in Scottish law.

Any Scottish Group, District or Region that is not registered with OSCR must act in the best interests of its members with the same duties and responsibilities as described in POR, including having a Trustee Board to govern their operations.

Also note POR 5e.8.1.4 regarding restrictions on claiming gift aid if not registered with OSCR.

5a.1.2.4 Northern Ireland

In Northern Ireland, all Groups and Districts are separate (though not independent) unincorporated charities and must register with [CCNI](#).

5a.1.2.5 Isle of Man

In the Isle of Man, Scouts (the 'County') is registered with the [Isle of Man Charity Regulator](#) [it is charity #430].

While each Group on the Isle of Man may also register, it is not mandatory.

Any registration with the Isle of Man Charity Regulator must be as an Unincorporated Isle of Man Charity.

Regardless of registration status, all Groups must comply with POR, including having a Trustee Board to govern their operations.

Whether registered or not, the Isle of Man Groups must act as separate (though not independent) Unincorporated Isle of Man charities.

5a.1.2.6 Bailiwick of Guernsey

In the [Bailiwick of Guernsey](#), Scouts (the 'County') is registered as a charity with the Guernsey Registry [it is charity #CH106].

In addition, each Group in the Bailiwick of Guernsey must register as a charity if they meet certain mandatory criteria, although it is strongly recommended that all Groups register as a Domestic Compulsory Charity irrespective of whether they meet the mandatory criteria.

Whether registered or not, all Bailiwick of Guernsey Groups must operate as if they are registered. Also, whether registered or not, the Groups must act as separate (though not independent) unincorporated charities and comply with POR.

5a.1.2.7 Jersey

In Jersey, the Jersey Scout Association (the "County") is registered as a charity with the [Jersey Charity Commissioner](#) [it is charity #71].

Groups on Jersey, fall under the supervision of the Jersey Scout Association and are not required to register as a charity with the Jersey Charity Commissioner.

However, whether registered or not, all Groups on Jersey must operate as if they are registered. Also, whether registered or not, the Groups must act as separate (though not independent) unincorporated charities and comply with POR.

5a.1.2.8 British Scouting Overseas

In British Scouting Overseas, the BSO Area Scout Council is registered as a charity with CCEW [it is charity #1151702].

The Districts and Groups within BSO are not within the United Kingdom and so are not required to register as a charity, though if they do it will be with their local charity regulator. However, all Districts and Groups within BSO must operate under the same principles of good governance as if they are registered, including compliance with POR.

BSO includes two British Overseas Territories that are part of Scouts:

- Falkland Islands (see POR 5a.1.2.9)
- Saint Helena, Ascension and Tristan da Cunha

5a.1.2.9 Falkland Islands

In the Falkland Islands, Scouts (the 'County') is registered as a charity with the Falkland Islands Charity Register [it is charity #C25 on their Register of Charities.]

Groups within the Falkland Islands are not required to register as a charity, however all Groups must operate under the same principles of good governance as if they are registered, including compliance with POR.

5a.1.2.10 Bermuda

In Bermuda, Scouts (the 'County') is registered as a charity with the [Bermuda Registry General](#) [it is charity #35 on the Bermuda register.]

Groups within Bermuda are not required to register as a charity, however all Groups must operate under the same principles of good governance as if they are registered, including compliance with POR.

5a.1.2.11 Gibraltar

In Gibraltar, Scouts (the 'County') is registered as a charity with the Board of Charity Commissioners for Gibraltar [it is charity #80 on the Gibraltar register].

Groups within Gibraltar are not required to register as a charity, however all Groups must operate under the same principles of good governance as if they are registered, including compliance with POR.

5a.1.2.12 Other Overseas Territories

Information is being developed regarding:

- the other Overseas Territories (Anguilla, British Virgin Islands and the Cayman Islands)
- Saint Helena, Ascension and Tristan da Cunha

5a.1.2.13 Membership system

Registered charities must record their charity registration number on the membership system.

5a.1.2.14 Use of charity numbers

Each Scout Charity must not use any other charity registration number than their own. For example, a Group must not use the charity number for their District or County, or UK Headquarters.

For excepted charities in England and Wales, UK Headquarters can provide an explanatory letter to use instead of a charity registration number. Charities in England and Wales within the Scouts' federation of charities who are registered with HMRC for Gift Aid but are not registered with the charity regulator can often use their HMRC registration number if a charity number is required by other third parties.

5a.1.3 Charity Trustees

5a.1.3.1 England, Northern Ireland and Wales

In England, Northern Ireland and Wales, members of Group, District and County Trustee Boards are the 'charity trustees' of the Group, District or County (POR 5b.3.3.2).

5a.1.3.2 Scotland

In Scotland, where a Group, District or Region is registered with OSCR, the Members of the Group, District or Region Trustee Board are the 'charity trustees' of the Group, District or Region.

For Scottish Groups, Districts or Regions that are not registered with OSCR, the Trustee Board members have a role title of Trustee and have all of the Trustee responsibilities identified in POR but do not have the legal responsibilities as charity trustees.

5a.1.4 Persons not allowed to act as Trustees

5a.1.4.1 Restriction

Any person disqualified from being a charity Trustee by charity legislation (POR 5a1.1) must not be a member of a Group, District or County Trustee Board, whether or not the Group, District or County is registered with their Charity Regulator.

The appointment of such a person, whether ex officio, by appointment, or by co-option must immediately be ended.

For ex officio Trustee roles, disqualification as a Trustee also disqualifies the volunteer from the primary role that includes, or could include, the Trustee responsibilities (POR 5b.3.3.7). For example, a Group Lead Volunteer must be eligible as a Trustee, whether or not they are actually a Trustee.

5a.1.4.2 Self-declaration

Each individual is responsible for ensuring they are not disqualified from serving as a Trustee before accepting an appointment as a Trustee. This responsibility is fulfilled by completing the necessary Declarations (including Trustee declarations) when taking on a Trustee role (POR Chapter 16).

5a.1.4.3 Disqualification criteria

The regulatory requirements for disqualification vary by nation, but Scouts apply one set of criteria for disqualification from any role with Trustee responsibilities across all nations.

Any adult who meets of the following conditions in any geographic or regulatory location must not accept a role that includes, or could include, Trustee responsibilities if one or more of the following conditions are true:

- a. has an unspent conviction for an offence involving dishonesty or deception
- b. has unspent convictions for misconduct in public office
- c. has unspent convictions for bribery, money laundering, perjury, perverting the course of justice, or terrorism
- d. has been found guilty of attempting, aiding or abetting the above offences
- e. has been found to be in contempt of court
- f. is designated under terrorist asset-freezing legislation
- g. is on the sex offenders' register
- h. is currently declared bankrupt, subject to bankruptcy restrictions, interim order or sequestration in Scotland or has an individual voluntary arrangement (IVA) with creditors
- i. is disqualified from being a company director
- j. is disqualified by any charity regulator (or a court) from being a trustee of any charity due to misconduct or mismanagement.

5a.1.5 Safe Custody of Documents

5a.1.5.1 Trustee Board responsibility

The Group, District or County Trustee Board administration must ensure that documents relating to the ownership of property and equipment and all other legal and official documents, together with any documents of historical importance or interest are kept in a safe place.

Specific documents that must be safeguarded are:

- a. declarations of trust
- b. title deeds to land or buildings
- c. stock and share certificates
- d. registration documents issued by The Scout Association
- e. documents relating to motor vehicles, vessels and aircraft
- f. insurance policies.

The Group, District or County Trustee Board administration must keep a register of such documents with details of their location.

5a.1.5.2 Safe custody of documents

- a. Those charities who have appointed the [Scout Association Trust Corporation \(SATC\)](#) to hold title to land may use this service to safeguard the document types (a), (b), (c) from POR 5a.1.5.1. By law, these must be hard copy original documents.
- b. The SATC does not apply to Scotland. In Scotland, Scouts Scotland can arrange for the safe custody of Title Deeds, Leases, Deeds of Trust, Minutes of Agreement, Insurance Policies and other important documents.

5a.2. Equipment

5a.2.1 Motor Vehicles, Vessels and Aircraft

5a.2.1.1 Trustee Board role

The Group, District or County Trustee Board must be confident that motor vehicles, vessels and aircraft owned by the Group, District or County:

- a. are properly registered, licensed and insured
- b. meet all requirements as to their condition, testing or any other matters required in law or by a relevant governing body.

5a.2.1.2 Registration

Motor vehicles must be registered in the name of one of:

- a. the Group, District or County
- b. a nominee, in which case the registration must show that the person is a nominee of the Group, District or County.

5a.2.2 Equipment

5a.2.2.1 Inventories

The Group, District or County Trustee Board must be confident that proper inventories are maintained of all equipment owned, including:

- a. Furniture
- b. training equipment
- c. musical instruments
- d. any other material assets

5a.3. Land and property

5a.3.1.1 Key requirement

Groups and Explorer Units must be properly accommodated and equipped in order to carry out their training programmes.

5a.3.1.2 Trustee responsibilities

Group, District and County Trustees must ensure that all legal requirements in their jurisdiction (see POR 5a.1.1) relevant to the ownership of all property and equipment or to the leasing or hiring of premises are met.

5a.3.2 Property and Equipment – all countries except Scotland

5a.3.2.1 Title

- a. All freehold, leasehold or licensed land, with or without buildings, must be held by at least two and no more than four Holding Trustees (POR 5a.3.2.2) appointed as specified

UNLESS

- b. Title to the said land is held by a Custodian Trustee on behalf of the Scout Unit, for example SATC or the Official Custodian for Charities.

5a.3.2.2 Holding Trustees

Holding Trustees of land must be appointed under either a Declaration of Trust or named as the Trustees in the relevant Conveyance, Lease, Licence or such other Deed, Transfer or other formal agreement as may be necessary in the circumstances.

These trust deeds or agreements must make sure the Scout Unit can comply with The Scout Association's Royal Charter, Bye laws and with POR, as well as any jurisdictional requirements that apply to where the Scout Unit is based.

The SATC will hold land upon standard trusts which have been approved by the SATC's legal advisers.

5a.3.2.3 SATC as Custodian Trustee

The SATC can be appointed by Scout bodies in England and Wales to hold title to land as Custodian Trustee only and, as such, the SATC cannot have any responsibility for the decision-making or day-to-day management of the Scout unit or its land.

The SATC is also unable to negotiate land or property matters on behalf of Scout bodies.

The SATC must be appointed through its proper procedure for which a standard fee is chargeable. Contact the SATC in writing at Gilwell Park, Chingford, London E4 7QW or at trust.corporation@scout.org.uk

As Custodian Trustee, the SATC must obtain instructions regarding the land or property from a member of the relevant Scout body's Trustee Board or a person or persons properly authorised by that Trustee Board to instruct the SATC.

5a.3.2.4 Declaration of Trust

A suggested template for a Declaration of Trust suitable for local Trustees to declare Trust when intending to hold title to land, is available from The Scout Association's Legal Services Department which should then be amended and checked by a local solicitor acting for the Group, District or County to reflect the particular local circumstances.

5a.3.3 Property and Equipment – Scotland

5a.3.3.1 Custodian arrangements

The Scout Association Trust Corporation (SATC) does not operate in Scotland. In Scotland, the rules in POR 5a.3.3 apply in regard to the ownership of property and equipment.

5a.3.3.2 Title and Deed of Trust

Any heritable property which the Scottish Council, any Regional Scout Council, any District Scout Council or any Group may acquire by purchase, lease, gift or otherwise shall be vested in and the Title thereto shall be taken in the names of:

- a. In the case of the Scottish Council:
 - o the Chief Volunteer of Scotland
 - o the Chair
 - o the Treasurer of the Board of Trustees of Scouts Scotland
 - o the Chief Executive Officer

or any three of them for the time and their successors in office as Trustees for the Scottish Council.

b. In the case of a Regional Scout Council, District Scout Council or Group Scout Council:

- o the Regional Lead Volunteer
- o the Regional Chair
- o the Regional Treasurer of the Region Trustee Board

or any two of them for the time and their successors in office as Trustees for the benefit of the Regional Scout Council, District Scout Council or Group as the case may be.

A Deed of Trust should exist for all heritable property setting out the rights and responsibilities of Regions, Districts and Groups. A template is available from Scottish Headquarters.

Where historic Title Deeds are still vested in the Trustee Office Bearers of former Counties, Shires or Areas, these are still legally acceptable through a Deduction of Title lodged with, and accepted by [Registers of Scotland](#).

5a.3.3.3 Trustee powers

Such Trustees from POR 5a.3.3.2, or a majority of them, have power to sell in respect of the heritable property or any part thereof vested in them as aforesaid, and they have the power to borrow on the security thereof for the benefit of Scouts Scotland, the Regional Scout Council, District Scout Council or Group as the case may be.

5a.3.3.4 Moveable property

All moveable property including cash and debts due to the Scottish Council, any Regional Scout Council, any District Scout Council or any Group, and claims of every description competent to them shall be held to be vested in the Scottish Council, the Regional Scout Council, the District Scout Council or the Group.

Power to take any proceedings necessary to safeguard, recover, vindicate or pursue the same shall be vested in respectively:

- a. the Chief Volunteer of Scotland, the Chair, the Treasurer of the Board of Trustees and the Chief Executive Officer for the time or any two of them.
- b. the Regional Lead Volunteer, the Regional Chair, and the Regional Treasurer for the time or any two of them.
- c. the District Lead Volunteer, the District Chair, and the District Treasurer for the time or any two of them.
- d. the Group Lead Volunteer, the Group Chair, and the Group Treasurer for the time or any two of them.

5a.3.3.5 Leases

Any leases, except heritable leases as aforementioned, and other probative writings entered into by the Scottish Council (or the Board of Trustees of Scouts Scotland on its behalf), any Regional Scout Council, any District Scout Council or any Group shall be executed for and on their behalf by those listed in (a), (b), (c) and (d) above respectively.

5a.3.4 Land occupied but not owned by Groups, Districts and Counties

5a.3.4.1 Rental properties

The Group, District or County Trustee Board should obtain a formal written agreement regarding land or premises that they are renting.

In any event, no large amount of capital should be expended on buildings or other improvements unless the Group, District or County has at least seven years uninteruptible interest remaining in the said land.

5a.3.4.2 Rates relief

The Group, District or County Treasurer should ensure that all possible relief from rates is obtained for all property that they are liable to pay rates on.

5a.3.5 Property - Sponsored Groups

5a.3.5.1 Sponsoring authorities

Agreements with Sponsoring Authorities must identify property belonging to the Sponsoring Organisation and that belonging to the Group.

5a.3.5.2 Property owned by Sponsored Groups

Property owned by the Sponsored Group as recorded in such agreements must be administered as required by these rules.

5a.3.6 Disposal of Property at Amalgamation

5a.3.6.1 Declarations of Trust

The Model 'Declarations of Trust' referred to contain certain provisions for the amalgamation of Groups, Districts and Counties.

5a.3.6.2 Change of Trustees at amalgamation

The retiring Trustees of the Group, District or County which are amalgamating must hand to the Trustees of the new Group, District or County all documents of title and the keys to any buildings which the former had.

5a.3.7 Disposal of Property at Closure

5a.3.7.1 Transfer at closure

The property of a Group, District or County which ceases to exist will automatically pass to the District Scout Council, County Scout Council or UK Headquarters as appropriate unless there is some pre-existing arrangement by which the property passes to another beneficiary.

Such property must be treated in the same way as other assets.

5a.3.8 Joint Occupation of Premises by Joint Scout and Guide Units

5a.3.8.1 Declaration of Trust

- a. A special Declaration of Trust, which must provide for the formation of a joint management committee, must be drawn up if the premises are to be owned and occupied jointly by Scout and Guide units.
This does not apply if the premises are used jointly under licence or if the premises are occupied by other similar arrangements.
 - b. A model Declaration of Trust is available from The Scout Association's Legal Services department. Changes to this Declaration, or any alternative trust deed used to document jointly owned and occupied property must make sure the Scout Unit can comply with The Scout Association's Royal Charter, Bye laws and with POR, as well as any jurisdictional requirements that apply to where the Scout Unit is based.
 - c. No changes to the model Declaration of Trust are permitted without the approval of The Scout Association's Legal services department if the property is to be held by the Scout Association Trust Corporation.
-