

Chapter 5 – Local governance and finance of sections, Groups, Districts, Counties  
Autumn 2024 edition of POR

- 5.7 Finance and commercial matters
- 5.7.1 Finance in Groups, Districts, Counties
- 5.7.1.1 Certain rules in this Rule 5.7 do not apply, without modification, outside of England and Wales. Also, certain rules do not apply in Scotland.
- 5.7.1.2 Except in Scotland, every Group, District and County, is a separate unincorporated charity and is under a statutory obligation to keep proper books of account.
- In Scotland, a Group, District or Region may decide to register as an Unincorporated Scottish Charity. However, they must not register as a Scottish Charitable Incorporated Organisation (SCIO) as they must be able to exist within the Scouts' federation of charities and operate under its Royal Charter.
- A Scottish Group, District or Region that is not registered must act in the best interests of its members with the same duties and responsibilities as described in POR.
- 5.7.1.3 The Charities Act 2022 applies in England and Wales. Charities in Scotland must comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Similar legislation applies elsewhere – see POR 13.1.1.
- 5.7.1.4 The Group, District or County Trustee Board must ensure that proper financial planning and budgetary control is operated (see Rule 5.4.5 or 5.5.5 or 5.6.5 of The Scout Association Policy, Organisation and Rules.)
- 5.7.1.5 The Group, District or County Leadership Team, as appropriate, must be consulted on the financial planning of the Group's, District's or County's activities.
- 5.7.1.6 All expenditure not covered within the Group, District or County Trustee Board's budget or its contingencies must be approved by the appropriate Trustee Board to ensure that any financial liability incurred can be met.
- 5.7.1.7 When entering into any financial or contractual obligation or commitment with another party, the persons concerned must make it clear to the other party that they are acting on behalf of the charity and not in a personal capacity.

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- 5.7.2 Statement of accounts
- 5.7.2.1 A statement of accounts must be prepared annually and be scrutinised, independently examined or audited as appropriate in accordance with these Rules.
- 5.7.2.2 The Group Trustee Board Administrator must ensure that signed copies of the Trustees' approved annual report and accounts, are sent to the District Trustee Board Administration and District Treasurer within the 14 days following the relevant AGM at which the annual report and accounts were received and considered.
- 5.7.2.3 The District Trustee Board Administrator must ensure that signed copies of the Trustees' approved annual report and accounts, are sent to the County Trustee Board Administration and County Treasurer within the 14 days following the relevant AGM at which the annual report and accounts were received and considered.
- 5.7.2.4 For a County, PDF copies of the signed annual report and accounts, including the 'audit' report, must be sent by the County Trustee Board Administrator to the Country and to UK Headquarters (in Scotland to Scouts Scotland) within the 14 days following the County's AGM at which the annual report and accounts were received and considered. When sending to UK Headquarters, email the copy of the annual report and accounts to [finance@scouts.org.uk](mailto:finance@scouts.org.uk).
- 5.7.2.5 Elsewhere than Scotland, if the Group, District or County is a registered charity a copy of the annual report and accounts must also be sent to the appropriate charity regulator (see POR 13.1.2) if the regulator's rules require it, within ten months of the financial year end.
- In Scotland, if the Group, District or Region is a registered charity, the Annual Report and Statement of Account must be sent to the regulator within nine months, and must include a Trustee's Annual Report, an Independent Examiners' Report, a Receipts and Payments Account, a Statement of Balances (including a list of assets and liabilities) and Notes to the Accounts.
- 5.7.2.6 The annual statement of accounts must account for all monies received or paid on behalf of the Group, District or County. This should include all sections, teams and sub-teams.
- 5.7.2.7 Accounting and Audit Requirements for Group, Districts, Counties/Areas and Scottish Regions

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- a) If the annual gross income or expenditure is greater than the limits laid down, the statement of accounts must be in the form of a Statement of Financial Activities (SOFA) with balance sheet.
- b) If the annual gross income or total income is less than the limits laid down, an annual receipts and payments account together with a statement of assets and liabilities may be prepared instead.

5.7.2.8 If the Group, District or County is a registered charity, the Trustee Annual Report and Accounts must include its charity number, particulars of any land occupied and assets, which form part of a permanent endowment together with details of any receipts or payments forming part of such an endowment.

A permanent endowment is an asset, for example a property held by the Group, District or County, which must not be sold or disposed of.

The particulars of the Trustees in whom such assets are vested also must be shown.

5.7.2.9 The annual statement of accounts must be in one of these types of accounts:

- a) receipts and payments accounts for a single fund unit, such as when there are no special funds whose use is restricted
- b) receipts and payments accounts for a multi fund unit, such as when where there are special funds in addition to a general fund
- c) accruals (SOFA) accounts for a single fund unit
- d) accruals (SOFA) accounts for a multi fund unit.

The appropriate type of accounts may depend upon the gross annual income in the financial year and whether the Group, District or County has any special funds whose use is restricted to particular purposes rather than the general purposes of the Group, District or County.

In Scotland, the annual Statement of Account must be in the format of one of two model annual statements available from Scouts Scotland. These models are suitable for Receipts and Payments accounts and Fully Accrued (SORP) accounts. The appropriate model may depend upon the gross income in the financial year and whether the Group, District or Region has any special funds whose use is restricted to particular purposes rather than the general purposes of the Group, District or Region.

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Elsewhere than Scotland, four model annual statements are available for download from [Accounting and Reporting](#). These models are suitable for:

- a) receipts and payments accounts for a single fund unit, such as when there are no special funds whose use is restricted
- b) receipts and payments accounts for a multi fund unit, such as when where there are special funds in addition to a general fund
- c) accruals (SOFA) accounts for a single fund unit. Guidance and templates available from [www.charitycorp.org](http://www.charitycorp.org)
- d) accruals (SOFA) accounts for a multi fund unit. Guidance and templates available from [www.charitycorp.org](http://www.charitycorp.org)

### 5.7.3 Independent examination of accounts

**5.7.3.1** Except in Scotland, at each AGM of the Group, District or County, Scout Council an auditor, independent examiner or scrutineer, as appropriate, must be appointed. Each Group, District or County must decide if it needs an auditor, independent examiner or scrutineer, by reference to [Accounting and Audit Requirements for Group, Districts, Counties/Areas and Scottish Regions](#).

In Scotland, the auditor or independent examiner must carry out an external examination of the accounts in accordance with the requirements of the Charities and Trustee Investments (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

**5.7.3.2** Except in Scotland, a report to the Trustee Board must be completed by the scrutineer, independent examiner or auditor in accordance with the appropriate model referred to in [Accounting and Reporting](#).

In Scotland, a report to the Trustee Board must be completed in accordance with one of the specimen accounts referred to in the Scouts Scotland Guidance as appropriate to an independent examiner or an auditor.

### 5.7.4 Funds administered by sections, and other teams or sub-teams in the Group, District or County

**5.7.4.1** If approved by the relevant Trustee Board, any section, unit or other activity (for example a Campsite, Scout Show or Scout Shop) that is not a separate

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charity must administer sums approved and allocated to it by the Trustee Board.

5.7.4.2 Subscriptions paid by members of any section, or on their behalf, must be handed to the agreed Treasurer or their nominee as soon as possible after receipt.

5.7.4.3 The receiving Treasurer or their nominee must make the necessary records and pay the money into the agreed bank account(s) as soon as practicable.

5.7.4.4 Each section, or other agreed activity (for example a Group camp) must keep a proper cash account which must be produced, together with supporting vouchers and the cash balance, to the respective Group, District or County Treasurer at least once in each period of three months.

5.7.5 Bank accounts

5.7.5.1 All monies received by or on behalf of the Group, District or County whether directly or from supporters, must be paid into a bank account, National Savings account or building society account held in the name of the Group, District or County.

Monies received on behalf of the Group, District or County must never be paid into a personal bank account.

5.7.5.2 Bank accounts must be operated by the authorised signatories appointed by each respective Group, District or County Trustee Board. As separate charities Groups, Districts and Counties must not share or mix their bank accounts with each other, or with other charities.

5.7.5.3 Payments for Scout-related costs should be made from a Scout bank account wherever practicable. But payments for Scout-related costs may be made from a person's personal bank account or credit card but receipt(s) must be presented to the relevant treasurer for reimbursement.

5.7.5.4 The account(s) should be operated by the respective Treasurer and other members authorised by the relevant Trustee Board.

5.7.5.5 A minimum of two unrelated persons authorised by the Trustee Board must approve all banking withdrawals and payments.

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- 5.7.5.6 Cash received at a specific activity must only be used to pay expenses of that same specific activity if the relevant Trustee Board has so authorised beforehand and if a proper account of the receipts and payments is kept.
- 5.7.5.7 Funds not immediately required should be transferred into a suitable investment account held in the name of the Group, District or County.
- 5.7.5.8 In England and Wales, Group, District or County funds must only be invested as specified by the Trustee Act 2000.  
In Northern Ireland, the Trustee Act (Northern Ireland) applies.  
In Scotland, the Charities and Trustee Investment (Scotland) Act 2005 applies.
- 5.7.6 Disposal of assets
- 5.7.6.1 Disposal of Group, District or County assets at amalgamation
- If two or more Groups, Districts or Counties amalgamate, the retiring Treasurers must prepare a statement of account at the date of the amalgamation.
  - The statement, together with all Group, District or County assets, supported by all books of account and vouchers, must be handed to the Treasurer of the Group, District or County formed by the amalgamation.
  - If the receiving Treasurer considers it necessary, after consultation with the Trustee Board, they must ask the Trustee Board to appoint an appropriate person to examine the accounts.
- 5.7.6.2 Disposal of District or County assets at splitting
- This rule does not apply to Groups.
  - If a District is split into two or more separate Districts, or into parts which will be amalgamated with other Districts, the assets of the District should be divided into proportions approximately represented by the member numbers of each part after splitting.
  - If a County is split into two or more separate Counties, or into parts, which will be amalgamated with other Counties, the assets of the County should be divided into proportions approximately represented by the member numbers of each part after splitting.

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- d) These proportions of the District or County assets should then be transferred to the Districts or County, which become responsible for those parts of the old Districts or County.
- e) This should normally be done under the supervision of UK Headquarters.

#### 5.7.6.3 Disposal of assets at closure

- a) If a Group, District or County is closed, the Treasurer must prepare a statement of account at the effective date of closure.
- b) For a Group, the statement, together with all assets, must be handed to the District Treasurer as soon as possible after the closure date and must be supported by all books of accounts and vouchers.
- c) For a District, the statement, together with all assets, must be handed to the County Treasurer as soon as possible after the closure date and must be supported by all books of accounts and vouchers.
- d) For a County, the statement, together with all assets, must be handed to the Country and UK Headquarters as soon as possible after the closure date and must be supported by all books of accounts and vouchers.
- e) The Treasurer must ensure that the statement of account is properly scrutinised, independently examined or audited as appropriate.

#### 5.7.6.4 Assets or liabilities remaining after closure

- a) Any assets or liabilities remaining after the closure of a Group automatically pass to the District Scout Council which may use or dispose of these assets at its absolute discretion solely for the purposes of Scouting.
- b) Any assets or liabilities remaining after the closure of a District automatically pass to the County Scout Council, which may use or dispose of these assets at its absolute discretion solely for the purposes of Scouting.
- c) Any assets or liabilities remaining after the closure of a County automatically pass to the Country Headquarters, which may use or dispose of these assets at its absolute discretion, solely for the purposes of Scouting.

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- 5.7.6.5 If there is any reasonable prospect of the Group, District or County being revived, the disposal of these assets may be delayed by the respective Trustee Board for such a period as it thinks proper with a view to returning them to the revived Group, District or County.
- 5.7.6.6 The Trustee Board is responsible for ensuring the preservation of the statements of account and all accounting records of the Group, District or County.
- 5.7.7 Preservation of books of account
- 5.7.7.1 Statements of account and all existing accounting records must be preserved for at least six years from the end of the financial year in which they are made, or for such longer period as HMRC or other relevant body require.
- 5.7.8 Payment of the membership subscription
- 5.7.8.1 To meet the costs of UK Headquarters services to the movement and the costs of organising and administering The Scout Association, and to meet The Scout Association's obligations to World Scouting, the Board of Trustees of The Scout Association requires a UK Headquarters' Membership Subscription to be paid for each member aged under 18 at the time of the annual membership census.
- The amount of the membership subscription is decided annually by The Scout Association's Board of Trustees.
- In Scotland, the Membership Subscription in Scotland is in two parts (a) a sum payable to UK Headquarters (through Scottish Headquarters), the amount of which is determined by agreement between UK Headquarters and the Board of Trustees of Scouts Scotland and (b) a sum determined annually by the Board of Trustees of Scouts Scotland.
- 5.7.8.2 In addition, to meet local costs, the local Group, District and County may charge a membership subscription.
- 5.7.8.3 Every Group, District and County is responsible for the collection and payment of the UK Headquarters' membership subscriptions and any Country, County and District subscriptions in accordance with the numbers returned on the annual census return.

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Payments should be remitted to the District, County or Country Headquarters or UK Headquarters in line with the relevant Treasurer's instructions and not later than the date annually notified locally.

- 5.7.8.4 Membership subscriptions may be collected from youth members or their parents by a method decided by the relevant Trustee Board.
- 5.7.8.5 Each Group, District and County is strongly encouraged to use the Gift Aid scheme for membership subscription payments made by UK taxpayers.
- 5.7.8.6 The amount of the UK Headquarters membership subscription decided by the UK Headquarters Board of Trustees applies to the whole of the United Kingdom, and all members of The Scout Association who live outside the United Kingdom.

The UK Board of Trustees decides what proportion, if any, of the membership subscription is to be retained by the Country Councils of Northern Ireland, Scotland and Wales towards the costs of their own Country Headquarters services.

### 5.7.9 Fundraising

- 5.7.9.1 To maintain its work and to generate all that is needed to implement its training programme, the Scout movement has to support itself financially. Groups, Districts and Counties are expected to generate sufficient funds to carry out their own programme of activities.
- 5.7.9.2 Fundraising carried out on behalf of the Scouts must be conducted in accordance with the principles embodied in the Scout Promise and Law.
- 5.7.9.3 Within the provisions of this policy the methods of fundraising may be chosen so long as they are consistent with the Movement's reputation and good standing.
- 5.7.9.4 Fundraising conducted on behalf of the Scouts may be by any means not forbidden by law, and which is acceptable to the local community, provided that the proceeds of the activity go wholly to the work of the Group, District or County, or, in the case of joint activities with other organisations, that part of the proceeds allotted to the Group, District or County is wholly applied to the work of the Group, District or County.

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**5.7.9.5** Public collections of money are allowed provided that the legislation regarding age, action and location of collectors is complied with.

Collections may take place even though there is no visible reciprocal effort for the donation. Stickers and flags are appropriate. It is considered that value for the donation has already been given to society by the work of the Scout Movement in and for the community.

Where the reason for the fundraising is stated, the proceeds must only be used for that purpose.

**5.7.9.6** Joint Fundraising Projects

- a) Joint fundraising projects with other charitable organisations are permitted provided that the part of the proceeds allotted to the other organisation is used wholly for purposes other than those of private gain.
- b) Country Headquarters must be consulted if there is the slightest doubt as to the bona fides of the other organisation in respect of the purposes of the fundraising activity.
- c) When participating in a joint project, terms must be agreed and recorded in a Memorandum of Understanding or non-legal agreement.

**5.7.9.7** Fundraising and the Law

- a) All fundraising undertaken on behalf of the Movement must be carried out as prescribed by the law. This includes those regulations governing house to house collections, street collections, lotteries, gaming, children and young persons. Details may be obtained from the Fundraising Support section of scouts.org.uk.

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### 5.7.9.8 Lotteries and Gaming

- a) If a Group, District or County, considers raising funds by means governed by any legislation as detailed at Rule 5.7.9.7, the proposed activity must have the recorded approval of the Trustee Board and Sponsoring Authority, if any, and – for a Group - the District Chair.
- b) Regard must be paid to the views of parents and to local public opinion. Activities affected by this legislation include raffles, whist drives and similar methods of fundraising involving participation on payment of stakes.
  - a) The promoter of any fundraising activity governed by legislation should be a Trustee member of the appropriate Trustee Board.
  - b) Groups, Districts or Counties in the areas adjacent should be informed of the proposed activity. Care must be taken to contain the activity within as close an area to that in which the Group or District or County operates as practical.
  - c) Any advertising material used must conform with the requirements of the legislation and must not contain any matter which is not in strict conformity with the standards of The Scout Association.
  - d) If the Group, District or County (as appropriate) is a registered charity, this fact must be stated in any advertising material.

### 5.7.9.9 Appeals for Funds

- a) Groups, Districts and Counties must not issue general appeals for funds.
- b) In exceptional circumstances:
  - Groups must seek approval from the District Trustee Board:
  - Districts must seek approval from the County Trustee Board (who must consult the Country Headquarters)
  - Counties must seek approval from UK Headquarters.
- c) Any permitted appeal must not exceed the boundaries of the District in which the Group is located, or of the District or County as appropriate.

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5.7.9.10 Professional Fundraisers

a) ~~Groups must not~~ appoint a professional fundraiser without the approval of the ~~District~~ Trustee Board who ~~must~~ ensure that the requirements of the legislation are fully complied with.

~~Districts must not~~ appoint a professional fundraiser without the approval of the ~~County Trustee~~ Board who ~~must~~ ensure that the requirements of the legislation are fully complied with.

~~Counties~~ may appoint a professional fundraiser.

b) All legislation associated with fundraising ~~must~~ be fully complied with.

5.7.10 Grant Aid and Loans

5.7.10.1 Provided that a ~~Group~~ raises a proportion of its own funds, it may accept financial support in the form of grant aid or loans.

5.7.10.2 Applications for grants or loans

a) ~~Group and District~~ applications for grants or loans from Local Authorities ~~must~~ be approved by the District Chair and the County Lead Volunteer before submission.

~~County~~ applications for grants or loans from Local Authorities ~~must~~ be approved by the County Chair and the County Lead Volunteer before submission.

b) ~~Group~~ applications for grants or loans from ~~UK Headquarters must~~ have the approval of the Group Chair and the District Lead Volunteer.

~~District~~ applications for grants or loans from ~~UK Headquarters must~~ have the approval of the District Chair and the County Lead Volunteer.

~~County~~ applications for grants or loans from ~~UK Headquarters must~~ have the approval of the County Chair and the County Lead Volunteer.

c) ~~Group~~ applications for grants or loans from sources other than those referred to above ~~must~~ have the approval of the Group Chair and of the District Lead Volunteer if the latter so directs.

~~District~~ applications for grants or loans from sources other than those referred to above ~~must~~ have the approval of the District Chair and of the County Lead Volunteer if the latter so directs.

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County applications for grants or loans from sources other than those referred to above must have the approval of the County Chair and of the County Lead Volunteer if the latter so directs.

- 5.7.10.3** If changes are being planned about how grants will be spent which differ from what was originally proposed, the funder's approval must first be obtained in writing if that is a requirement of the grant awarded.

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