

## COMPLETION OF GROUP ANNUAL ACCOUNTS

### INTRODUCTION

These notes have been prepared to give an overview of the requirements when preparing a Scout Group's Annual Accounts. Much more detailed guidance can be found [HERE](#) on The Scout Association's website.

### REMEMBER

When accounts are prepared, they should include all monies received or paid on behalf of the Scout Group. For example, if Sections hold separate accounts including camp accounts) then these must all be incorporated into the Scout Group's Annual Accounts.

### FORMAT FOR THE ANNUAL ACCOUNTS

Provided all the necessary information is included, when you compile the accounts, use whatever appropriate format suits your requirements. There are a number of sources of formats (all using Microsoft Excel:

- For many years, Lonsdale District has made available an appropriate template; it is available [HERE](#). We have also provided, using the same link, a version for manual completion.
- Similarly, The Scout Association has example templates (use the Receipts and Payments (Single Fund) spreadsheet) [HERE](#).
- These are based on the Charity Commission's guidance - available, for reference, [HERE](#).

### SCRUTINY OR INDEPENDENT EXAMINATION

It is The Scout Association's requirement that the end-of-year accounts are subject to either a **Scrutiny** or **Independent Examination** in accordance with the following guidelines:

- **Scrutiny** - if the gross income in the financial year does not exceed £25,000.
- **Independent Examination** - If the gross income for the financial year is more than £25,000.

In either case, the Trustees appoint an independent person who is reasonably believed by them to have the requisite knowledge and practical experience to carry out the work required.

The first link (at the top of the first page provides information, or links, for the detail of the work which should be undertaken by a Scrutineer or Independent Examiner (as required).

A report has to be signed, which depends upon whether a Scrutiny or Independent Examination has been undertaken. The template available on the Lonsdale website includes one for each instance. Likewise, the other sources of templates have suitable certificates available.

If you use a different format for the presentation of your accounts, please ensure that the full, appropriate report is prepared.

Finally, ensure that two trustees sign the accounts and that the Scrutineer's or Independent Examiner's report is completed.

## **APPROVAL OF ANNUAL ACCOUNTS**

It is necessary to clarify the procedure for the approval of the Annual Accounts. It is the Group Executive Committee -as Trustees - that approve the Annual Accounts. The Annual General Meeting of the Group Scout Council simply "receives and considers" the approved accounts - no vote [especially to approve them] is necessary (refer to POR).