



**Scouts**

Act collectively as  
Charity Trustees



Comply with POR

Protect and maintain  
property and  
equipment

Manage the Group/  
District/ County  
finances

Insurance

Provide sufficient  
resources for the  
Group/ District/  
County

Develop local scouting

Risk management &  
safety policy

Promote a positive  
local image of the  
Scouts

Sub-committees;  
including District and  
County AAC

**Act collectively as  
Charity Trustees**

**Involving young  
people in decision  
making**

**Appoint  
Administrators,  
Advisers and  
Co-opted members**

**Supervise Group/  
District administration**

**Approve Annual  
Report and Accounts**

**Present Annual  
Report and Accounts**

**Maintain appropriate  
confidentiality**

**Opening/Closing:  
Sections/ Groups/  
Districts/ ESUs/ Network  
units/ SASU**

**Act as a responsible  
employer**

**Agree employee line  
management  
arrangements**

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**“Trustees have and must accept ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up.”**

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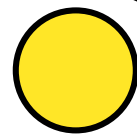
Charity Commission for England & Wales

- **Carrying out the purpose**
- Understand POR and ensure activities will further group's purposes
- **Compliance**
- Comply with POR and the charity law requirements
- **Acting in the Charity's best interest**
- **Accountability**
- Comply with statutory accounting and reporting
- **Prudence**
- Act responsibly, reasonably and honestly
- **Acting with reasonable care and skill**

## **Ex-officio Members (by right of appointment)**

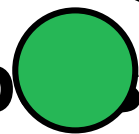
GSL/AGSL, Chair, Secretary, Treasurer, ESL, Sponsoring Authority and Section Leaders

### **Nominated Members**



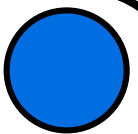
GSL nominations approved at AGM  
(No more than may be elected)

### **Elected Members**



Usually between 4 and 6 people elected at AGM

### **Co-opted Members**

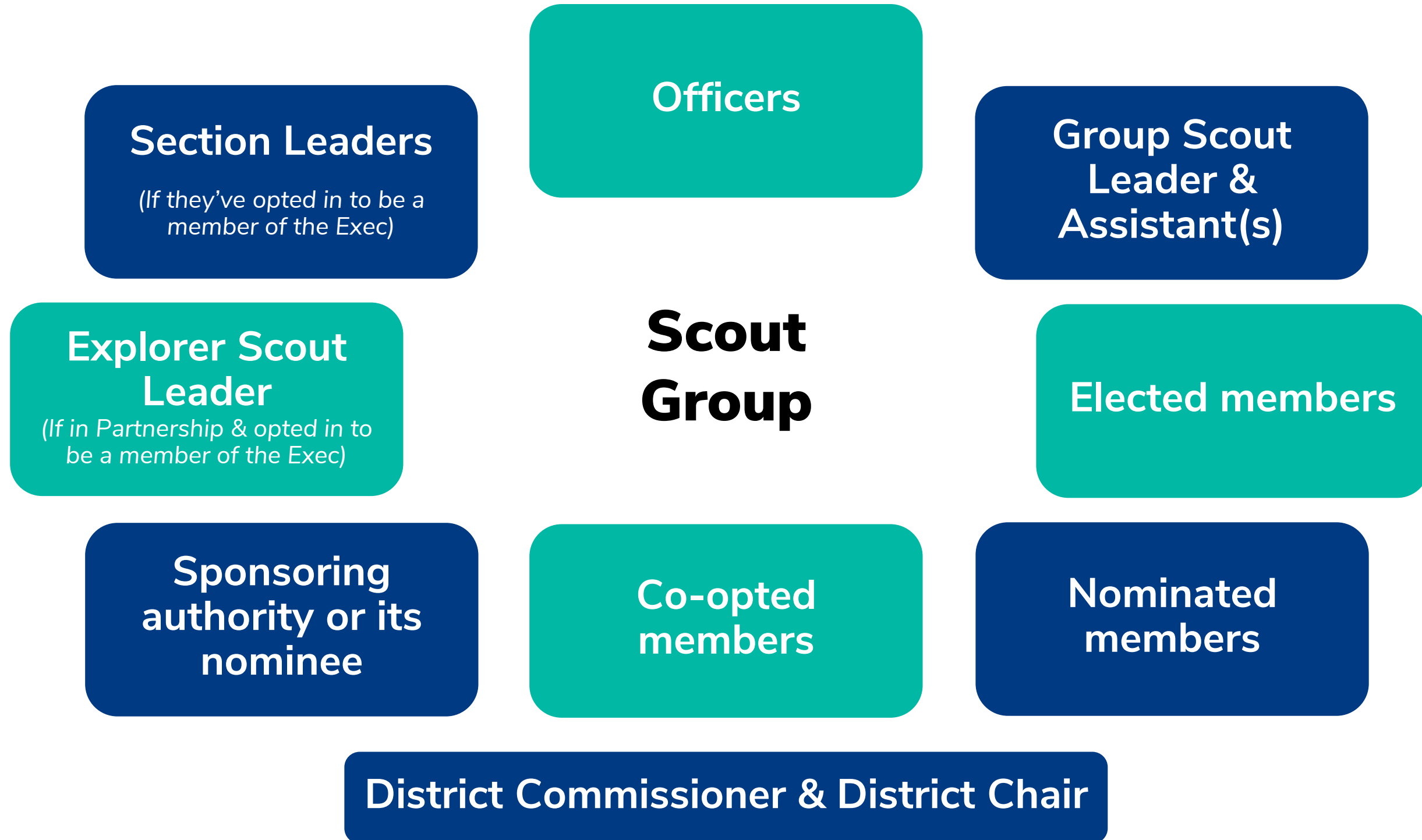


Co-opted by the Exec. Committee  
(No more than may be elected)

DC and District Chair have right of attendance

# The Executive Committee Meeting

**Who's invited to an Executive Committee Meeting?**





**Be clear about how often you will meet**

**Set clear objectives for each meeting**

**Create an Agenda and stick to it**

**Circulate key documents before the meeting**

**Take accurate minutes and circulate in a timely fashion**

**Manage AOB to avoid long discussions**

**Assign action points to each member**

**Thorough preparation before an Executive Committee meeting can greatly increase it's effectiveness. Make sure that appropriate arrangements are made well in advance, and that information is circulated in good time.**

# The AGM

Scouters in the Group  
Group Scout Active Support Members  
Colony, Pack & Troop Assistants  
Skills Instructors  
Group Administrators  
Advisers  
Patrol Leaders  
All Parents of Beaver Scouts, Cub Scouts and Scouts  
The Sponsoring Authority or their nominee  
Any other Supporters (including former Scouts and their parents) who may be  
admitted by the GSL and the Group Executive  
Explorer Scout Leaders (If in Partnership Agreement)  
District Commissioner and District Chair

**Receive and consider the annual report and accounts of the Executive Committee**

**Approve the nomination of the Executive Committee Chair and nominated members**

**Elect a Secretary and Treasurer for the Executive Committee**

**Elect members of the Scout Council to the Executive Committee**

**Appoint an appropriate person to carry out checks into  
the accounts for the financial year**

**Receive and consider the annual report and accounts of the Executive Committee**

**Elect a Secretary and Treasurer for the Executive Committee**

**Approve the nomination of the Executive Committee Chair and nominated members**

**Elect members of the Scout Council to the Executive Committee**

**Elect Group Scouters to Represent the District on the County Scout Council**

**Appoint an appropriate person to carry out checks into the accounts for the financial year**

# Finance

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**“The trustees of every charity must ensure that its finances are used appropriately, prudently, lawfully and in accordance with its objects.”**

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Charity Commission for England & Wales



- Legal requirement of Charities
- Responsibility of the Executive Committee
- Prepared from the accounting records by the Treasurer or bookkeeper
- Independently examined
- Presented at the AGM
- Copies sent to relevant authorities

**If the Annual income is....**

**You should appoint....**

Less than £25,000

A Scrutineer

£25,000 - £100,000

An Independent Examiner

£100,000 - £250,000

with a recognised  
accounting qualification

£250,000 - £1m

Who is a member of a  
certain professional body

More than £1m

A registered Auditor

- Intended to protect against a cash-flow problem; or unexpected drop in income or rise in expenditure or take advantage of an opportunity
- Level of reserves agreed by trustees
- Recommend at least 3 months expenditure and no more than 12 months
- Reserves policy should be included in the Annual Trustees Report and Accounts

“The Executive Committee have set a policy of maintaining unrestricted reserves equivalent to 3 months expenditure.”

## **Receipts & Payments**

- Less than £250,000 annual income
- Income & Expenditure
- Statement of Assets & Liabilities (Balance Sheet)
- Notes

## **Accruals Accounts**

- More than £250,000 annual income
- Charity SORP (Statement of Recommended Practice)
- Statement of Financial Activities (SoFA)
- Balance Sheet
- Notes

Approval of  
expenditure

Evidence

Expenses policy

Cheques

Online banking

Second signatory

Cash

Fundraising events