

**A GUIDE FOR...**

# **THE GROUP TREASURER.**

Role, duties and key information



[scouts.org.uk](http://scouts.org.uk)

## **Editor's notes**

Although in some parts of the British Isles Scout Counties are known as Areas or Islands – or in one case Bailiwick – for ease of reading this publication simply refers to County/Counties. In Scotland there is no direct equivalent for County or Area. In Scotland, Scouting is organised into Districts and Regions, each with distinct responsibilities. Some 'County' functions are the responsibility of Scottish Regions, whilst others lie with Scottish Districts. For further clarification please contact Scottish Headquarters.

Any reference to the Charity Commission herein applies to England and Wales. For Scotland, please refer to guidance from The Office of the Scottish Charity Regulator (OSCR) and for Northern Ireland the Charity Commission for Northern Ireland (CCNI)

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This booklet is designed to help the role of Group Treasurer.

It should not be seen as a technical guide, but should point you in the right direction when getting started in the role.

Chapter 2 – Key Parts of the role – has been divided using a numerical system, based on feedback from The Treasurers, for ease of use.

Policy, Organisation and Rules of The Scout Association is referred to as POR. It contains the up-to-date rules of The Scout Association. Updates may also be published on [www.scouts.org.uk/por](http://www.scouts.org.uk/por). Scottish variations from POR can be found on [www.scouts-scotland.org.uk](http://www.scouts-scotland.org.uk)

This booklet assumes that the constitution of the Group follows the ideal constitution as described in POR, Rule 3.23. Your Group Chairman or Group Scout Leader will have further details of your Group's constitution and will be able to tell you if it varies from POR. As Group Treasurer you are a trustee of the Scout Group. We advise Group trustees to refer to their constitution regularly to remind themselves what the charity's purposes are and how it should be run. Each trustee should be given a full copy of the constitution on appointment, particularly if it varies from POR.

# CONTENTS

## Chapter 1: About the role.....6

- Introduction
- The Group Treasurer's role
  - How did you become the Group Treasurer?
  - What are you Treasurer of?
  - How does the Scout Group work?
  - Who are members of the Group Executive Committee?
  - Why do we need a Group Executive Committee?
- Who can help you get started?
  - The Group Chairman
  - The retiring Group Treasurer
  - The District Treasurer
  - An experienced Group Treasurer
- Your key colleagues
  - The Group Chairman
  - The Group Secretary
  - Other Group Executive Committee Members
  - The Group Scout Leader
  - Working relationships

## Chapter 2: Key parts of the role.....10

1. The rules of The Scout Association relating to finance
  - 1.1 *Policy, Organisation and Rules (POR)*
2. Your first steps as Group Treasurer
3. Income and expenditure
  - 3.1 Monitoring the Group's financial activity
  - 3.2 Accounting for all monies in the Group
    - 3.2.1 Keeping the accounts
    - 3.2.2 Banking
    - 3.2.3 Online banking
    - 3.2.4 Funds
  - 3.3 Receiving money
    - 3.3.1 Restricted and unrestricted income
    - 3.3.2 Collecting membership subscriptions
    - 3.3.3 Gift Aid
    - 3.3.4 Online giving
  - 3.4 Making payments
    - 3.4.1 VAT and direct tax
  - 3.5 Keeping proper inventories and insurance of Group property and equipment
    - 3.5.1 Ensuring that floats held by others are properly accounted for
    - 3.5.2 Investing funds
    - 3.5.3 Insurance
    - 3.5.4 Insuring Group assets
    - 3.5.5 Other Group insurance considerations
    - 3.5.6 Inventories
  - 3.6 Registering as a charity

4. Once a year
  - 4.1 Annual budget
  - 4.2 Annual accounts
    - 4.2.1 Scrutiny, independent examination or audit of accounts
  - 4.3 The annual general meeting (AGM)

## Chapter 3: Other topics.....19

- Membership of The Scout Association
- Trusteeship and the Charities Act
- Fundraising
- Sponsorship
- Headquarters
- Social events
- Other sources of help
  - People
  - Resources for a Group Treasurer
  - [www.scouts.org.uk](http://www.scouts.org.uk)
- Understanding Scouting language
- The Scout Group structure

# CHAPTER 1

# ABOUT THE ROLE.

**This booklet is designed to help explain the role of the Group Treasurer. If you are reading this, you have probably taken on (or are considering taking on) this role and are looking for guidance and further information. It is the aim of this booklet to provide you with advice and support for you in your role. Other members of the Group (such as the Group Scout Leader, or adults who wish to understand the role of the Group Treasurer) may also find it useful.**

This booklet should be treated as a guide and read in conjunction with other resources (including The Scout Association's *Policy, Organisation and Rules* referred to as POR throughout this book). If you are new to Scouting or the role you may find it useful to read the 'Understanding Scouting Language' section at the end of this publication.

Please use this guide as a reference book for the Group Treasurer, containing all the information you are likely to need while you are in the role. For detailed information on the specifics of the role, turn to chapter 2.

## THE GROUP TREASURER'S ROLE

The role description will vary but the following are the key duties of the Group Treasurer:

- Be a trustee of the Scout Group.
- Act as treasurer to the Group Scout Council.
- Act as treasurer to the Group Executive Committee.
- Work closely with and support the Group Chairman and Group Scout Leader.
- Agree the annual budget for the Scout Group.
- Provide sound administration in respect of the obligations according to POR.
- Ensure that any financial reports required by the District are submitted on time.

- Ensure you complete your Scout Group's Annual Return and Annual Report and Accounts and file with the relevant authorities, in accordance with guidelines in the *Statement of Recommended Practice* issued by the Charity Commission. Charities with a total annual income exceeding £10,000 are under a legal duty to prepare and submit the Annual Return to the Charity Commission.
- Send completed Annual Scout Group Accounts to the District Treasurer as required.
- Receive all monies on behalf of the Scout Group, keep up-to-date accounts of all funds and make payments on the authorisation of the Group Executive Committee.
- Receive individual Group membership subscription fees and make payments to the District Treasurer as determined by the District Executive Committee.
- Maintain effective communication with the District Treasurer.
- Be the lead for the Scout Group regarding banking, taxation and audit/examination/scrutiny.
- Be an active member of the Group Executive Committee.
- Work with the Executive Committee to attract funding/grants/income/Gift Aid to the Group.
- Ensure compliance with finance regulations.
- Maintain a record of Group accounts and accounting records.

**Note:** The diagram on page 22 shows the structure of the Scout Group, the Group Scout Council and the Group Executive Committee.

## How did you become the Group Treasurer?

In functional terms:

- You were elected as Group Treasurer by members of the Group Scout Council.
- The election was then approved by the Group Scout Council at its annual general meeting.

## What are you Treasurer of?

You are Treasurer of, and report to, the Group Scout Council and the Group Executive Committee. As such you are a trustee of a charity with associated legal responsibilities (for more information see page 19, Trusteeship and the Charities Act).

The Group Scout Council is the electoral body which supports Scouting in the Scout Group. The Group Scout Leader and the Group Executive Committee are accountable to the Group Scout Council.

In reality the Group Scout Council meets just once a year. This meeting, the Annual General Meeting (AGM) must be held within six months of the Group's financial year end. It receives annual reports and sets up the Group Executive Committee for the following year.

Membership of the Group Scout Council is open to all adults with appointments in the Group, as well as the parents of youth members in the Group and Patrol Leaders. Other supporters, including former Scouts and their parents, may be admitted to the Group Scout Council. It is possible, in fact highly desirable, to include all of those who support the Group. For full details, please refer POR Rule 3.23a.

## How does the Scout Group work?

The Group Scout Leader is the volunteer manager of the Scout Group. They are responsible for providing leadership and support to every adult and young person involved in the Group.

The Group Chairman and the Group Executive Committee support the Group Scout Leader and ensure the effective administration of the Scout Group. The Group Scout Leader nominates the Group Chairman and the relationship should be one of partnership and mutual support.

The Group Executive Committee aims to make sure that the Scout Group has the facilities and resources needed to deliver good Scouting in the Group.

The leaders in the Group work as a team to perform a variety of roles and deliver an exciting and attractive programme of activities for young people in the Group. Their work is co-ordinated through the Group Scouters' meeting (chaired by the Group Scout Leader), which includes the section leaders and assistants.

The Group Treasurer works closely with the Group Chairman and the Group Scout Leader to ensure the successful management of Group funds and investments.

## Who are members of the Group Executive Committee?

### EX-OFFICIO MEMBERS:

These sit on the committee because of their appointment. If they resign the role they cease being an Executive Committee member and a trustee.

- The Group Chairman
- The Group Secretary
- The Group Treasurer
- The Group Scout Leader
- The Assistant Group Scout Leader
- All section leaders (ie individuals holding a Beaver Scout Leader, Cub Scout Leader or Scout Leader role) subject to that section leader expressly indicating to the AGM (in writing or orally at the meeting) that they are willing to perform such a function
- The Explorer Scout Leader if stated in a partnership agreement and subject to that Explorer Scout Leader expressly indicating to the AGM (in writing or orally at the meeting) that they are willing to perform such a function
- The sponsoring authority (or its nominee).

The District Commissioner and the District Chairman have the right of attendance at meetings of the Group Executive Committee.

### NOMINATED MEMBERS:

- People nominated by the Group Scout Leader and approved at the Group's Annual General Meeting (**Note:** nominated members are not required to be members of the Group Scout Council before nomination, but may well be)
- The number of nominated members must not exceed the number of elected members.

### ELECTED MEMBERS:

- Persons elected from the Group Scout Council at the Group's Annual General Meeting. (**Note:** these should normally be four to six in number, however the actual number is subject to resolution by the Group Scout Council)

### CO-OPTED MEMBERS:

- Are chosen annually by the Group Executive Committee for their skills to be on the committee.
- The number of co-opted members must not exceed the number of elected members.

Ideally, between the nominated members, elected members and co-opted members, the Group Executive Committee should include a parent of at least one member of each of the sections in the Group.

## Why do we need a Group Executive Committee?

Members of the Executive Committee must act collectively as charity Trustees of the Scout Group, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the Group.
- Manage the Group finances.
- Provide insurance for people, property and equipment
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub-Committees, including appointing Chairmen to lead the sub-Committees.
- Ensure that Young People are meaningfully involved in decision making at all levels within the Group.
- The opening, closure and amalgamation of Sections in the Group as necessary.

The Executive Committee must also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer.
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with the District Executive Committee; and if a registered charity, appropriate charity regulator.
- Maintain confidentiality with regard to appropriate Executive Committee business.
- Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation.
- Ensure line management responsibilities for employed staff are clearly established and communicated.

All members of the Group Executive Committee are Charity Trustees of the Scout Group. Only persons aged 18 and over may be full voting members of the Group Executive Committee because of their status as Charity Trustees (however the views of young people in the Group must be taken into consideration). Certain people are disqualified from being Charity Trustees by virtue of the Charities Acts.

Charity Trustees are responsible for ensuring compliance with all relevant legislation including the Data Protection Act.

Some Groups may also need to register as a charity with the relevant Charity regulator.

## WHO CAN HELP YOU GET STARTED?

### The Group Chairman

The Group Chairman has the responsibility to lead the Group Executive Committee to providing the administrative and financial support for the Group.

Developing a positive working relationship with the Group Chairman is crucial to the success of both of your roles. Talking through how it will work is very important.

You both need to understand the responsibilities of your own and each other's role.

You, as Group Treasurer, need to understand:

- your role, what is expected of you and where you fit within the Group
- how the Scout Group is structured and how it operates
- the Group Chairman's priorities
- the Group Chairman's and GSL's preferred ways of working.

The Group Chairman needs to understand:

- your need for information in a timely manner
- your ideas about how you intend to do the job
- your priorities and preferred way of working
- how they can support you.

The Group Chairman is there to provide you with the support you need to do your role. They will be able to provide you with a copy of POR. This document recognises that Scouting happens mostly in Scout Groups and so emphasises the importance of your role as Group Treasurer.

### The retiring Group Treasurer

Hopefully your predecessor is available to do a proper handover of the role. Whether their appointment was long or short term, they will have valuable experience about the role and a useful insight into recent issues, challenges and opportunities for further development. Make effective use of this knowledge to give yourself the best possible start.

Arrange to meet with them so that the handover can be smooth for you and all the other people involved. Ask them for any relevant paperwork and information. There will be some records that you will need to collect from them.

These might include accounts records, receipts, budget and banking records and books. You will also need to notify the regulatory authorities that you will be their new point of contact, change bank signatories and update your bank mandate (see page 10 for more information).

The first few months in your new role is a period in which you will need to be supported, but remember that others will also need time to get used to a change in the team. Making sure you have a good understanding of the current situation is essential to work out the best way to move forward.

Remember that one day you will hand the role over to someone else, so keeping notes, records and other details of your time in the role will make the transfer to a future successor much easier – they won't need to start from scratch.

### **The District Treasurer**

One of the main responsibilities of the District Executive Committee is to 'supervise the administration of Groups'. The District specialist in finance is the District Treasurer, so this is very much someone with an interest in helping you fulfil your role.

It is important to establish a good working relationship, so that you know what is expected of you not just by the Scout Group but also by the District, to work together effectively.

The District Treasurer is also in a position to introduce you to other Group Treasurers in the District, providing you with another source of support.

### **An experienced Group Treasurer**

The experience of a Group Treasurer (and other members of Group Executive Committees) can make all the difference during good and bad times. It can be invaluable to have someone to talk to who:

- understands your situation
- has experience of similar situations
- is not directly involved in the situation.

Being able to communicate, by email, phone or in person, can be a source of ideas, inspiration and support. Whilst every Scout Group might have a different way of doing things, they are likely to have come across similar situations before.

Other Group Treasurers in your District are definite candidates for this support. Try to meet as many as possible and find someone you can relate to.

They will have been new to the role at some point, so draw from their experience and benefit from it. It is likely that you will have something to offer them, too.

## **YOUR KEY COLLEAGUES**

### **The Group Chairman**

The Group Chairman is nominated to:

- work closely with and support the Group Scout Leader
- lead the Group Executive Committee, to provide sound administrative and financial support to the Group
- maintain and develop the Group as part of the community
- keep in touch with the Scout District.

### **The Group Secretary**

The Group Secretary is elected at the Annual General Meeting by the Group Scout Council. They are appointed to act as the secretary of the Group Scout Council and the Group Executive Committee. Their key tasks are to:

- work closely with and support the Group Chairman
- provide sound administrative support to the Scout Group in respect of the obligations according to POR, including inventories of Group equipment
- ensure completion of the Group annual census return
- maintain records and lists of Members and Associate Members as required for the effective administration of the Scout Group
- ensure documents relating to the ownership of property and equipment and all other legal and official documents are kept in a safe place and there is a full recovery of all files stored electronically
- work alongside the Group Executive Committee in producing the Scout Group's Annual Report
- maintain effective communication with the District Secretary.

### **Other Group Executive Committee members**

Other members of the Group Executive Committee will have different functions, skills and strengths. Establishing a good method of working is very important, so try to meet them as soon as possible.

### **The Group Scout Leader**

The Group Scout Leader is the volunteer manager of the Scout Group. They are responsible for providing leadership and support to every adult and young person involved in the Group. They work with the Group Chairman to ensure the effective running and administration of the Scout Group.

Although your contact will mostly be with the Group Chairman and the Group Executive Committee, it is important to know and be in regular contact with the Group Scout Leader.

You should be aware of their priorities and preferred working methods. You should keep them informed of the support you provide to the sections within the Group.



## **Working relationships**

The Group Executive Committee will function most effectively when you work as a team, with a good understanding between you all.

Arranging an introductory meeting of the Group Scout Leader, the Group Secretary, the Group Chairman and other members of the Group Executive Committee would help to start to build a good and effective working relationship.

An introductory meeting with each member individually, soon after you become Group Treasurer (or whenever there is a new addition to the team), is also a good idea. It gives you the opportunity to:

- be clear about each other's role
- decide how you can best work together.

By working together and combining strengths, you are all supported to do a better job.

## CHAPTER 2

# KEY PARTS OF THE ROLE.

We've already listed the role description for the Group Treasurer. The following are some of the key elements that we will explore in more detail in this chapter.

The Group Treasurer should:

- provide sound financial support to the Group
- work with the Group Scout Leader to prepare an annual budget for the Group
- monitor the Group's income and expenditure against the budget
- prepare regular Group accounts
- receive and account for all monies in the Group (including sections)
- ensure proper inventories and insurance of Group assets and property are maintained
- keep in regular contact with the District Treasurer
- ensure that any financial reports required by the District and/or Charity Commission are submitted on time
- ensure that floats held by others are properly accounted for
- invest any surplus funds
- comply with the rules of The Scout Association and relevant accounting/banking/financial legislation
- comply with appropriate taxation and audit/examination/scrutiny legislation.

POR includes details of the requirements of Group Treasurers and specific information about accounting and auditing requirements.

It is essential to ensure that you always refer to an up-to-date version, which is available at [www.scouts.org.uk/por](http://www.scouts.org.uk/por).

## 1. THE RULES OF THE SCOUT ASSOCIATION RELATING TO FINANCE

### 1.1 Policy, Organisation and Rules (POR)

POR contains the rules of The Scout Association. They are designed with the benefit of a great deal of experience to ensure Scouting remains on a sound footing.

The rules can appear complex in some areas so you should not be afraid to ask the District Treasurer or other Group Treasurers for further information and advice. POR provides a central set of guidelines and has been put together based on the experience of others; it should therefore be followed at all times. Members of the Group Executive Committee are responsible for ensuring that the Group is working within these guidelines and in accordance with the key policies of the Association.

## 2. YOUR FIRST STEPS AS GROUP TREASURER

Having collected all the books and documentation from your predecessor, you will need to look through these to make sure you understand how the records of all transactions have previously been kept. Ensure that you have all past bank statements, accounts and receipts. You will then be able to decide if you want to continue along the same lines or make changes in the reporting format to improve the clarity of the figures.

One of your first steps should be to inform the bank(s) of your new role and complete a mandate to change the signature and correspondence address from the previous Treasurer to yourself. POR does not specify who should be the bank signatories. The account(s) will be operated by the Group Treasurer and other persons authorised by the Group Executive Committee.

Those that are authorised to be bank signatories will have to sign the bank mandate form. This will need to be supported by a simple statement signed by the Group Chairman confirming that the 'Articles of Association' for your Scout Group are the Royal Charter of The Scout Association. You will need to visit the bank with a form of identification, normally a passport or driving licence, together with a utility bill or personal bank statement which shows your current address. Further information on who should be signatories to the bank accounts can be found in section 3.2.2.

Once the changes have been confirmed and agreed (and this should be given high priority) you should ensure that bank statements are sent to you on a regular basis. Look at the frequency the previous treasurer received them and decide if you wish to adjust the frequency or date they are received. Normal practice is to receive monthly statements for current accounts with quarterly statements for other deposit accounts. You may feel it necessary to change banks and again this will require forms to be completed at both banks. You should speak to your committee before starting this task and fully explain your reasons for change.

As well as advising the bank of the change of signatories and addresses, you will need to notify other regulatory authorities of the new point of contact, such as the Charity Commission and HM Revenue and Customs (if the Group is registered for VAT).

Your next step should be to make sure all Scout Group colleagues likely to require or collect cash (eg section leaders) know that you are the new treasurer. Make sure that all transactions going in or out have full documentation to support the debit or credit so you know where to put the entry in the accounting system you adopt.

Set up a book-keeping system, or continue with existing practices, whichever you feel most comfortable with. This could be on a spreadsheet, book entry system or a combination of both. If kept electronically, remember to back up files regularly. It is important to keep the format simple and produce regular statements, showing income and expenditure updates. Liaise with the Group Secretary about meeting dates and establish when you are expected to provide reports to the Group Executive Committee. If you have any questions, speak to your District Treasurer who will be able to help you.

The Charity Commission requires all charities, including Scout Groups, to have formal policies, which have been agreed by the Group Trustees, for the following:

- reserves
- investment
- risk.

For many Scout Groups these are likely to exist already and to have been previously agreed by the Group Executive Committee. As Treasurer, one of your first tasks will need to be to ensure this is the case and to familiarise yourself with them.

If no policies currently exist then they should be drawn up and agreed by the Group Executive Committee. Sample policies can be found in the specimen *Trustees Annual Report* (from Accounting Information) (LT700001).

## 3. INCOME AND EXPENDITURE

Acting as Group Treasurer is all too often seen as a reactive role; taking in money when it is raised and paying it out when bills arrive. This may work for a while, but sooner or later a bill will arrive before the funds.

### 3.1 Monitoring the Group's financial activity

The Executive Committee and others member of the Group and District will have ideas on how to raise money.

A budget will map out everyone's plans, and help ensure that the account balance and can be monitored through the year. It will ensure that you are not faced with the embarrassment of having to say that there are not enough funds to pay a bill.

Typical sources of income will be:

- membership subscriptions which could be paid weekly, termly or annually
- fundraising
- grants
- donations
- sponsorship
- interest on investments
- gift Aid
- hiring/leasing property.

Typical expenses will be:

- annual membership subscription payment to the District
- activity expenses for the sections (which may be handled by sectional treasurers)
- subsidy of major events
- expenses to leaders and supporters
- training fees
- insurance
- purchases of equipment
- meeting arrangements and their associated costs (ie AGM costs)
- rent, if you use other people's premises, or the costs of running your own Headquarters, which might include:
  - Rates
  - Insurance
  - Gas and electricity

- water
- repairs and/or improvements
- cleaning
- ground rent.

Remember to include when income is likely to be received and when outgoings are likely to occur. It is no good having a budget which balances out by the end of the year if you have been in the red for much of the period.

## 3.2 Accounting for all monies in the Group

### 3.2.1 Keeping the accounts

One of the most important tasks you will need to carry out is to make sure all entries in and out of the accounts are properly recorded on your system and are fully documented in a planned and methodical way. Try to complete entries immediately as a request for money arrives and certainly no later than 24 hours after. In this way a routine is quickly formed and the tasks for the Group Treasurer become much simpler. Remember, the longer the delay, the more likely you will be to forget something. Sometimes it will not be possible to access your accounts when needed, so it may also be helpful to keep a small notebook on you so that you can jot down any cash/cheques received during committee meetings or any events you attend.

Accounts from previous years will give you a guide of the typical headings for income and expenditure. If doing manually, use a good analytical account book, allowing some spare space for new headings. Alternatively, spreadsheets or a basic accounting package could be used. Don't be tempted to make do with something which is unsuitable.

Template forms for annual reports and accounts can be found on [www.scouts.org.uk](http://www.scouts.org.uk), as well as in the following factsheets:

- *Trustees Annual Report* (LT700001)
- *Receipts and Payments Accounts* (LT700002 and LT700003)
- *Specimen Accruals Accounts* (LT700004)

Statement of account and all accounting records must be kept for at least six years from the end of the financial year in which they are made.

The Statement of Recommended Practice (SORP) Accounting and Reporting by Charities is a key document published by the Charity Commission. It states the rules regarding the preparation of charity accounts and guidance on how to comply with these rules. For further information please refer to The Charities SORP 2005, available to download from the Charity Commission website at [www.charity-commission.gov.uk](http://www.charity-commission.gov.uk)

### 3.2.2 Banking

A Group bank account is the best practical way to ensure that the activities of the Scout Group can be paid for and expenses reimbursed. A bank account held in the name of the Scout Group is appropriate; as it is forbidden for money to be held in the private bank accounts of individuals.

There are currently no rules which affect your choice of bank, and Groups will normally use a bank which is convenient given the Group's location and similar issues. The Scout Association currently uses Barclays Bank. Barclays has agreed that Scout Groups, Districts and Counties/Areas can receive free banking with them.

Many Groups keep separate bank accounts for each of their sections, while others have just one account for the whole Group. This decision is left to the Group Executive Committee, as is the extent to which the funds of each particular section are ring-fenced. The Group Executive will need to find the correct balance between strong central control which is possible with a single bank account controlled by key Executive Members, compared with the ease of operation where each section operates its own account.

The Group account(s) must be operated by the Group Treasurer and other persons authorised by the Group Executive Committee, with a minimum of two signatures required for any withdrawal. If a Group holds separate accounts for its sections it will probably choose to have leaders within each section as signatories, but it is important that the Group Treasurer is a signatory on every account held by the Group. They should receive regular bank statements for each account, but should be one of two signatories on the account so they do not need to sign every cheque. This also ensures that the Group Treasurer can deal directly with the bank if communication with the leaders becomes difficult.

The requirement for two signatures for any withdrawal exists to safeguard you as an individual, the Scout Group and Scouting in general. This requirement is defined in POR, and in Charity Commission guidance. Members of the Group Executive Committee failing to operate the system correctly may (in their capacity as Trustees) find themselves personally liable for any losses. A common cause of large embezzlements of Scout Group funds is trustees not using the two signature system sensibly or honestly.

#### Top tips

- Do not pre-date or post-date cheques.
- Ensure safe storage of cheque books, and ensure all stubs are fully completed.

- Do not sign a blank cheque.
- Before signing, the invoice should always be shown so that the accuracy of the cheque is confirmed.
- Arrange for monthly bank statements. These should be checked and reconciled against the account book so that any error is spotted quickly.

### 3.2.3 Online banking

*Policy, Organisation and Rules* requires that, to safeguard charity funds from misuse, two signatures are needed to authorise any payment to a third party.

Internet banking needs to provide the electronic equivalent of this, ie dual, secure logins to authorise transactions. The Charity Commission publication CC8 *Internal Financial Controls for Charities* section E4 includes guidance for charities on the use of electronic banking. Ask your bank what dual authority options they provide, and whether this involves additional charges. Although most banks do have products available which give dual authority control over payments, the charges are often too high to interest a Scout Group.

### 3.2.4 Funds

The amount of money that a Group should keep in its account depends on the precise circumstances. You will need enough for day-to-day running costs, along with the repair and replacement of equipment and a little extra for any emergencies. This will vary from Group to Group and from year to year.

You may also be holding funds that you have been raising towards a special trip or capital project. There is no limit on the amount of fundraising that you can do. The Charity Commission may raise concerns with Group Trustees if the Group was holding a large amount of money that it could not use in pursuance of the charity's aims.

## 3.3 Receiving money

All monies received should be paid into the Group's bank account on receipt. The only exception to this is when an immediate payment is required to be made in cash.

You may need to hold cash briefly so a good solid cash box will ensure that there is no risk of Group and personal money becoming mixed up.

Always issue a receipt from a duplicate receipt book, numbering the receipt. Your copy will act as a point of reference should you or others need to raise a query. Include sufficient details on the receipt or accompanying documents so that at the end of the year checks can be made easily. Include the receipt number against the book keeping entry.

### 3.3.1 Restricted and unrestricted income

Charity law requires charities to distinguish, in their accounting records, between restricted and unrestricted income and expenditure.

Restricted income is where a donor gives money for a specific purpose. For example if you receive a donation of £1,000 to take the Cub Pack on a weekend camping trip, the funds will be restricted for this specific purpose. In accepting this income you agree under trust law to spend it in accordance with the restriction. Restricted expenditure is any money spent in accordance with the terms of restricted income; in the above example that would mean spending the £1,000 on the Cub Scout camping trip (including costs related to the trip such as transport).

Unrestricted income and expenditure are any funds that do not have such a restriction.

### 3.3.2 Collecting membership subscriptions

The Scout Association carries out an annual registration and census in January. It does so in order to establish the number of young people and adults in Scouting – by section, Group, District and County. The numbers identified in the census are used as the basis for the renewal of the Group's registration and payments of the annual membership subscription.

A Scout Group will be expected to pay the annual membership subscription during April. There is usually a discount for prompt payment. In addition to the national membership subscription there is likely to be a small levy charge for both the District and County to cover the costs of the support they provide.

Groups will operate different policies with regard to how this money is raised. It could be:

- part of a regular (weekly or termly) subscription paid by Members
- paid annually by Members
- raised as part of general Group fundraising.

The key point to remember is that the money must be paid to secure membership of The Scout Association and the corresponding benefits, such as insurance, for the coming year.

### 3.3.3 Gift Aid

Gift Aid is a simple government initiative which allows you to increase the value of your donations at no extra cost to you. HM Revenue and Customs regards membership subscriptions as 'donations'. Therefore Groups or Districts can claim Gift Aid on these. You can also get Gift Aid on money donated for sponsored events. Gift Aid is not available on camp or Jamboree fees because the benefit to the 'donor' is regarded as too high to qualify for the scheme.

As of April 2011 for every pound donated you can claim an extra 25 pence from HM Revenue and Customs, helping your donations go further.

In real terms, this means that if a Group had 50 members, paying £60 per year, it would give them a total annual income of £3,000. Assuming all of the parents/guardians are taxpayers then the potential Gift Aid is around £750 per year.

If you have not claimed Gift Aid before, your Group/District/County must be registered with HM Revenue and Customs. The registration process changed in 2011 and groups are now required to complete a form called CHA1. Further information about this is available in the factsheet Fundraising for Local Scouting (FS190018).

You are entitled to claim back the previous four years of contributions. Using the example above, this could give you a one-off payment of £3,000.

In the past we have found that many Groups will spend a great deal of time on a grant application with no guarantee of a return. Gift Aid does not take anywhere near the amount of time to administer as a standard grant application, and income is guaranteed, yet not everyone is doing it.

For more information please see [www.scouts.org.uk/giftaid](http://www.scouts.org.uk/giftaid)

Gift Aid can be collected on small cash donations up to £5,000 without the donor filling out a Gift Aid declaration. This means that a bucket collection done during a Scout fireworks display, for example, could have Gift Aid claimed so long as the amount is below £5,000.

### **3.3.4 Online giving**

There are a number of online portals you can use to collect donations (including membership subscriptions) which can help relieve administration, attract new donors and also help you to collect Gift Aid. The Scout Association is working with Virgin Money Giving to help Groups improve their fundraising via online networks.

Register at [www.virginmoneygiving.com/giving](http://www.virginmoneygiving.com/giving)

## **3.4 Making payments**

As Group Treasurer, you are responsible for all payments required to run the Group. However, these must be authorised by the Group Executive Committee (or on their delegated authority). Some will be easy to fulfil as these may be regular payments to statutory authorities or to your County or National Scout Association. Others may be to reimburse leaders for expenses incurred or to facilitate an

activity that has been organised. Regular attendance at committee meetings will ensure that you are aware of future events and likely expenditure dates.

Payments will usually be made by cheque against a supporting document. This may be a bill, receipt or letter. Discourage cash payments as payments through the bank account are a great deal easier to track. If you do need to make a cash payment you will need a signed receipt. It is again good practice to number each payment document and enter the number against the entry in the account book, spreadsheet or accounting package. Keep all the documents in order; sorting them by month can be useful. Remember that at the end of the year any audit/scrutiny of the accounts is going to go through all the paperwork.

### **3.4.1 VAT and direct tax**

It is a common misconception that charities, including Scout Groups, do not pay tax. However, this is not the case. A Scout Group could be liable to pay both VAT and direct tax, depending on the size and type of income, costs and the specific circumstance the Group faces.

Some of the VAT and direct tax rules can be complex and separate guidance can be found at [www.scouts.org.uk/accountsandinsurance](http://www.scouts.org.uk/accountsandinsurance)

As a general rule Scout Groups will not have a large enough income to be VAT registered. This means it is unlikely they will ever be able to reclaim VAT expended.

## **3.5 Keeping proper inventories and insurance of Group property and equipment**

### **3.5.1 Ensuring that floats held by others are properly accounted for**

Floats held by others will make your job more complicated. They will, however, be unavoidable unless you are going to be available everyday to receive and pay out money.

Each of the sections is likely to operate a float. They will use this to take in from the young people in membership subscriptions and to pay out routine activity expenses.

The Group Treasurer should make arrangements to collect funds not immediately required for the running of the section. Doing this roughly monthly is sensible, more frequently if there is a big intake of money (eg after a big fundraising event).

Each float holder is responsible for keeping proper records which will be inspected and counted and must be produced



at the request of the Group Treasurer. They should be inspected and counted at least once during each three month period.

### 3.5.2 Investing funds

Funds not immediately required should be transferred into a suitable investment account held in the name of the Group.

This is so that Scouting can benefit from any interest which can be earned. Remember to ensure that the account is designed for a charity so that unnecessary tax is not paid.

If the sums involved are large or the investment period is likely to be long you should take advice from an authorised financial adviser.

The Financial Services Compensation Scheme (FCSC) offers full compensation up to £85,000 (as of 31/12/2010) for savings held with authorised institutions. This compensation scheme applies to individuals and small businesses including charities.

### 3.5.3 Insurance

Insurance can be a complicated topic and it is important to use up-to-date information, seek expert advice and not make assumptions. Unity (Scout Insurance Services) is the Association's insurance broker and a wholly-owned subsidiary of The Scout Association. They provide specialist advice and insurance specifically for Scouting.

Some covers are automatically provided by The Scout Association as part of the Group's registration. Details of this can be found in POR. This cover is arranged centrally for The Scout Association's Members by Unity (Scout Insurance Services). Full details are included in POR and on Unity's website. For further information on all of these policies, you can speak to Unity's advisers.

Call 0845 0945 703 or visit [www.scoutinsurance.co.uk](http://www.scoutinsurance.co.uk)

The key policies are:

#### Personal Accident and Medical Expenses Policy

This policy provides limited benefits in the event of an injury during a Scout activity. It covers the Group's Membership as shown on the annual census return together with new members joining during the year. Cover does not include:

- visits abroad, or
- non-members such as supporters, helpers, instructors or committee members.

Arrangements can be made to include these situations and to supplement the basic level of cover.

#### Legal Liability Policy

This covers leaders and others in charge of youth Members against claims made by Members under their control, their parents or guardians, or by third parties, for injury, loss or damage at an authorised Scout activity. It also covers those responsible for the organisation and the running of Scout fundraising events in the same way.

The policy does not cover legal liability arising out of the ownership and/or driving/piloting of motor vehicles, aircraft and/or gliders. Nor does it fully cover liability for injuries to third parties and/or damage to third party property arising out of ownership or operation of boats. Climbing, abseiling equipment, zip-lines, aerial runways or flying foxes are not covered under this policy when being used by non-members.

Up-to-date information is available from Unity, who can arrange suitable additional insurance if required.

#### Trustee Indemnity Insurance

Since 2008 The Scout Association has provided a national policy to cover the trustees of any Scout charity. That includes members of executive committees for Scout Groups, Districts and Counties, as well as those who manage other Scout assets such as building or campsite committees.

The policy protects people who, having acted responsibly and honestly, find themselves being held to account and paying the consequences of these actions.

It does not cover:

- criminal actions
- acts which the trustee(s) knew (or should reasonably have known) could result in a breach of trust.

#### 3.5.4 Insuring Group assets

The insurance provided by Headquarters protects the Members, but does not cover your Group's assets. Besides any money in the bank the Group is likely to have other assets. These may include:

- property and buildings
- contents and equipment
- money on the premises or collected during fundraising
- income for the Group
- motor vehicles such as minibuses, karts, quad bikes and off-road vehicles
- contents and fabric of rented meeting places
- watercraft such as boats, surfboards and dinghies.

You may also need to insure equipment that your Group hires or borrows for a short period.

Insurance should expressly cover equipment when it is:

- in use
- in transit
- in storage.

You may also need to consider insurance when it is lent out to other Scout Groups, Explorer Units, Guide Units or other parties.

Take care to ensure that 'in storage' covers where the item is actually kept, especially if it is not in the Group stores.

Scouting operates in a unique way and so general 'off the shelf' insurance from external providers may not be suitable. In the event of a loss, if there is a gap in cover, often only discovered when a claim arises, the Group will have to fund the shortfall and could face serious financial consequences if significant. In such a situation, your stakeholders can also hold trustees personally liable for failing to perform their duties to adequately protect a Group's assets, causing considerable financial and reputational distress.

It is the Group Treasurer's responsibility to ensure that proper inventories are maintained and suitable insurance arranged with a reputable provider who understands Scouting.

Unity can arrange bespoke insurance policies for Scouting and can offer advice and arrange these covers for you.

Also, all income from Scout insurance spend with Unity is donated back to Scouting, helping to keep membership costs down. It also helps to ensure that Unity can continue to provide free assistance and support to Scout Groups, Districts and Counties on wider related matters such as:

- advice on third party leases that Groups often need to sign when holding a Scouting event on their premises or using their facilities
- liability support for Members in the unfortunate event of an allegation by a parent or a third party made whilst scouting under their supervision.

### **3.5.5 Other Group insurance considerations**

Additionally, your Scout Group may need to purchase insurance to cover:

- Personal accident and medical expenses for non-members and helpers associated with your Group
- Trips abroad
- UK camps (cancellation and loss of deposit)
- Loss of Members' personal effects during Scouting activities.

### **3.5.6 Inventories**

An inventory is the basis of proper insurance. It sets out what is to be insured and can be used to help determine the value of each item.

Any inventory will become out-of-date with the passage of time. It is good practice to update the inventory at the time of every change.

Insurance is usually provided on a new-for-old basis. So the amount you insure for should be the replacement value or rebuilding cost, no matter how old the item is or how you acquired it.

In the case of equipment it makes good sense to include where each item is kept and, if not in the Group stores, who is responsible for its safe keeping.

If the Group has appointed a Quartermaster, the role of the Treasurer will be easier provided there is good liaison.

Further information on insurance within Scouting can be found in *Insurance: An Insomniac's Guide* or by visiting Unity's website at [www.scoutinsurance.co.uk](http://www.scoutinsurance.co.uk)

## **3.6 Registering as a charity**

The Scout Association is incorporated by Royal Charter and is the umbrella membership organisation for Scouting in the United Kingdom. Each member Scout Group is an independent legal and charitable body in its own right with its own local governance.

The Charities Act 2006 made changes affecting requirements to register with the Charity Commission. Scout Groups now only need register if their annual income is £100,000 or more, or if they own a Permanent Endowment (a relatively rare restricted asset). Scout Groups no longer need to register merely because they own or control property/land. This means that very few Scout Groups will be required to register as a charity with the Charity Commission. For further guidance and support contact your respective national Charity Commission.

## **4. ONCE A YEAR**

There are a few annual tasks that you will be required to organise and arrange. These are set out below and will require substantial input from you as Group Treasurer.

### **4.1 Annual budget**

Just before the beginning of each financial year the Treasurer, working with the Group Scout Leader, should ask leaders to set out ideas of events to be held with their rough costings



as well as items of expenditure that might be required for the following year. This can then be matched against likely income from subscriptions and events so a budget can be prepared. This will help map out everyone's plans and ensure that the Group will not be faced with the situation of having to say that there are not enough funds in the bank to pay the bill.

The annual budget should be approved by the Group Executive Committee. It is important to accept that it is the Group Scouters' Meeting which decides both the programme for the young people and the need for equipment. The role of the Group Executive Committee is to resource the needs. If the needs are beyond the resources available it must be the Group Scouters' Meeting and not the Executive Committee which decides the programme and equipment priorities.

## 4.2 Annual accounts

As the title implies, the Treasurer is required to produce an annual statement of accounts for the financial year. The first page can be a simple income and expenditure account shown in a column form with a resulting surplus and deficit. The second page can be a simple balance sheet showing reserves brought forward, adding the year's surplus or deficit and balancing this with the year end monies held at the bank.

The account can be made much more informative by having the previous year's numbers as a comparison, as well as further detail about income and expenditure from various activities. Miscellaneous income and expenditure should be kept to a low number as it can hide a wide variety of items. The balance sheet may need to include a property value (maybe an expert valuer needs to be consulted) as well as a value for equipment (this is normally cost but needs to be written down annually via a depreciation charge). The accounts could be supplemented with a written statement highlighting various numbers. These accounts need to be checked by an independent auditor (see below).

Further guidance on preparing annual accounts, including specimen accounts, can be found at [www.scouts.org.uk/accountingandreporting](http://www.scouts.org.uk/accountingandreporting)

### 4.2.1 Scrutiny, independent examination or audit of accounts

Both the Charities Act and POR detail the minimum requirements for the scrutiny, independent examination or audit of accounts.

It is no longer sufficient to rely on a friend or someone from work looking over your accounts. There are specific requirements based on levels of turnover which in some cases actually specify the qualifications required.

Do ask; you may find that there is someone connected to the Group who is qualified to carry out this task. Remember that they will need to be sufficiently independent. Independence means that the examiner is not influenced, or perceived to be, by either close personal relationships with the trustees of the charity or by a day-to-day involvement in the administration of the charity being examined.

It is easy to recognise that a leader or Group Executive Committee member is not independent, but sometimes less obvious that the spouse or close relative of a leader is not sufficiently independent.

If your Scout Group is struggling to find an independent person to examine your accounts, you may wish to contact the local office of BDO, the Association's auditors, to see if they can recommend anyone. Contact details for your local office can be found at [www.bdo.uk.com/find-a-partner](http://www.bdo.uk.com/find-a-partner)

The Scout Association has no set rules about when the financial year end must be. The Association's own financial year runs from April to March.

If the previous Group Treasurer had put the Group's year end in March, there is no reason you, as the new treasurer can't put it to the Group Executive Committee to change this date if it is inconvenient for you. For example, if you are busy at work in March, this would not be practical for you to do the annual accounts, so you may wish to change the year end to May, when you will have more time to spend on them.

For further guidance see the factsheet *Guidance on the Accounting and Audit Requirements for Groups, Districts, Counties/Areas and Scottish Regions* (LT103950) available from [www.scouts.org.uk/accountingandreporting](http://www.scouts.org.uk/accountingandreporting)

## 4.3 The Annual General Meeting (AGM)

A Scout Group is required to hold an Annual General Meeting (or AGM) every year, normally within six months of the end of the financial year. This is in order to approve the annual report of the Group Executive Committee and the financial accounts for the past year, as well as electing the officers of the Group Executive Committee for the following year and informing individuals connected with the Group

of future activities. It is an opportunity for parents and others to receive copies of the Group accounts (which should set out what the Group has been up to) and learn about Scout activities, as well as asking questions regarding the direction that the Scout Group will take.

The meeting is to:

- receive and consider the annual report of the Group Executive Committee, including the annual statement of accounts
- approve the Group Scout Leader's nomination of Group Chairman and nominated members of the Group Executive Committee
- elect a Group Secretary and Group Treasurer
- elect certain members of the Group Executive Committee
- appoint an auditor, independent examiner or scrutineer, as required by POR
- approve a new end-of year date if desired.

Although the AGM has a formal function, it is an ideal opportunity to:

- promote the Group – to current Members and the wider community
- highlight the successes of the past year
- plan for the future activities of the Scout Group
- meet and communicate with other members of the Group Scout Council
- have an exciting, inclusive meeting that may lead to the recruitment of adults to the Scout Group.

The Group Chairman will work closely with the Group Scout Leader and other members of the Group Executive Committee to ensure the event achieves its aims.

The Group Treasurer clearly has a part to play and will need to be well prepared. The accounts for the year should be agreed by the Group Executive Committee before the AGM.

Having copies of the accounts available for people to look at will mean that it is not necessary to spend a great deal of time presenting the detail. Do, however, be prepared to answer questions. Some people see it as their duty to ask the treasurer a question.

You should also remember that if you want to continue in the role of Group Treasurer you will need to be re-elected by the Group Scout Council at the Annual General Meeting.

## CHAPTER 3

# OTHER TOPICS.

**There are a number of other things you should be aware of as Group Treasurer. In this chapter, we explain some key information and direct you to other sources of support.**

### **MEMBERSHIP OF THE SCOUT ASSOCIATION**

There are two types of membership of The Scout Association – Member or Associate Member.

#### **MEMBERS:**

Young people who join a section make the Scout Promise and become Members of The Scout Association.

Adults who, by choice or because of the requirements of their appointment, become Members of The Scout Association, make the Scout Promise and pay a membership subscription.

#### **ASSOCIATE MEMBERS:**

Some adults may choose to become Associate Members. This involves signing a declaration, paying the membership subscription but not having to make the Scout Promise.

**Please note:** Group Chairmen, Group Secretaries, Group Treasurers and other members of the Group Executive Committee are not required to be Members of The Scout Association but are encouraged to consider their options. They could become Members or Associate Members.

### **FUNDRAISING**

One of the main responsibilities of the Group Executive Committee is the raising of funds. This is an important task and must be done in accordance with the guidance outlined in POR.

Fundraising must be carried out legally, especially on the issues of:

- house-to-house and street collections
- lotteries and gaming
- the use of children and young people
- the sale of alcohol.

Scouting's rules exist for two reasons. Firstly, to protect the Association's brand, reputation and image. Secondly, to ensure that fundraising is co-ordinated and that Scouting does not compete with itself for funds.

### **SPONSORSHIP**

Before making any approach to any potential sponsor, you must consult the District Treasurer or District Commissioner.

### **HEADQUARTERS AND MEETING PLACES**

Many Scout Groups own their own Headquarters and many others aspire to do so. Some operate successfully using facilities that are hired or provided on some other basis.

The key issue is that sections have the appropriate facilities to carry out Scouting in their area.

The Group Executive Committee may well be asked, through you, to work towards providing these facilities. Make use of local experience and advice, as well as from the resources described later in this chapter.

### **SOCIAL EVENTS**

Social activities are an important part of the life of the Scout Group. They are good ways to:

- keep people interested
- allow everyone to unwind
- involve more people
- raise funds or awareness.

When planning, it is important to remember that social events should not detract from the real purpose of the Scout Group, which is to deliver Scouting to young people.

## OTHER SOURCES OF HELP

### People

As Group Treasurer you should work in partnership with the Group Chairman. You also have the support of the rest of the Group Executive Committee and the Group Scout Council.

Being in contact with the District Treasurer can be useful and provide insight into the workings of the accounts/funds at a District level.

### Resources for a Group Treasurer

For further information, contact the Adult Support Team at UK Headquarters by:

- phone on 0845 300 1818
- email at [adult.support@scouts.org.uk](mailto:adult.support@scouts.org.uk) or [executive.committees@scouts.org.uk](mailto:executive.committees@scouts.org.uk) for queries relating to Executive Committees.
- letter to the Adult Support Team:  
The Scout Association  
Gilwell Park  
London  
E4 7QW.

For help with Scouting development locally (in England), the Regional Development Service can be contacted via the Scout Information Centre.

For general enquiries, please contact the Scout Information Centre on 0845 300 1818 or email [info.centre@scouts.org.uk](mailto:info.centre@scouts.org.uk)

Resources to support the role of the Group Treasurer are available at [www.scouts.org.uk](http://www.scouts.org.uk) or via the Scout Information Centre.

The main resources to support your role are:

- *Role Description for a Group Treasurer* (FS330065)
- *The Group Executive Committee* (FS330007)
- *Specimen Trustees Annual Report* (LT700001)
- *Specimen Receipts and Payments* (LT700002 and LT700003)
- *Specimen Accruals Accounts* (LT700004)
- *Scrutineer's Report to the Trustees* (LT700005)
- *Independent Examiner's Report to the Trustees* (LT700006)

- *Guidance on the Accounting and Audit Requirements for Group, Districts, Counties/Areas and Scottish Regions* (LT103950)
- *Fundraising for Local Scouting* (FS190018)
- *Fundraising FAQs* (FS190026).

You may also find these resources helpful:

- *Policy, Organisation and Rules (POR)*
- *A Guide for the Group Chairman*
- *A Guide for the Group Secretary.*

### [www.scouts.org.uk](http://www.scouts.org.uk)

Sign up to [www.scouts.org.uk](http://www.scouts.org.uk) to access your personal and Scouting record, including training, awards and Programmes Online (POL). You can use your details to receive *Scouting* magazine and tailored email communications. The website is a starting point for resources, information and advice. Use the online tools at [www.scouts.org.uk](http://www.scouts.org.uk) to assist you with your role.

## UNDERSTANDING SCOUTING LANGUAGE

Scouting language can be confusing and off-putting for newcomers, with a range of terms, abbreviations and jargon to contend with. This basic guide is intended to explain Scouting terms for the newcomer.

### Group

The local unit of Scouting that is managed by a Group Scout Leader (GSL).

### Section

Each Group will include one or more Scout sections, eg the Beaver Scout section, for a specific age range of young people.

#### Beaver Scout section

The Beaver Scout section is for young people aged 6–8. Each Beaver section is known as a Colony. The Colony may be divided into small groups of young people called Lodges.

#### Cub Scout section

The Cub Scout section is for young people aged 8–10½. Each Cub section is known as a Pack. The Pack may be divided into small groups of young people called Sixes, each led by a Sixer.

#### Scout section

The Scout section is for young people aged 10½–14. Each Scout section is known as a Troop. The Troop may be divided into small groups of young people called Patrols, each led by a Patrol Leader.

## Explorer Scout section

The Explorer Scout section is for young people aged 14–18. Each Explorer Scout section is known as a Unit. Most Explorer Scout Units will be based within the Scout District (with a few attached to Scout Groups).

## Scout Network

The Scout Network is for people aged 18–25. They are based in Scout Districts or Scout Counties.

## Leaders

Each section will have a group of adults who run it, usually led by a section leader, who will be supported by other adults in Scouting, including assistant section leaders, section assistants, instructors and Occasional Helpers.

Some of these voluntary roles may be described in a couple of different ways, for example:

**DC:** District Commissioner

**GSL:** Group Scout Leader

**ABSL:** Assistant Beaver Scout Leader

**SL:** Scout Leader

## Adults in Scouting

Most adults in Scouting will hold an appointment, which means they have a defined role that they have been appointed to. Their role will be recognised by an appointment card. Group appointments are approved by the Scout District.

## Scout Group

The Group Scout Leader is the manager of the Scout Group and leads a team of adult volunteers. Scout Groups are made up of Beaver Scout Colonies, Cub Scout Packs and Scout Troops (some also include Explorer Scout Units).

- The Group Executive Committee exists to support the Group Scout Leader with the role and to ensure the effective administration and running of the Scout Group.
- The Group Chairman chairs the Committee and works in partnership with the Group Scout Leader.
- The Group Scout Council comprises a variety of adults and young people in the Group and is the body to which the Group Executive Committee is accountable.

## District

Your Scout Group will be part of a Scout District, which provides support to Scout Groups and encourages them to work together.

- The District will be managed by a District Commissioner (DC).

- They are likely to be supported by a team of Assistant District Commissioners (ADC). They will often hold a specific appointment such as ADC (Cub Scouts), with responsibility to develop this particular area of Scouting.

## County


Your Scout District and Group will also be part of a Scout County, which is managed by a County Commissioner (CC).

## Scout Active Support

For adults, Scout Active Support Units are based in Scout Groups, Districts and Counties and provide direct support to Scouting locally.




**A GUIDE FOR...**  
**THE GROUP TREASURER.**  
Role, duties and key information




scouts.org.uk

**A GUIDE FOR...**  
**THE GROUP SUPPORTER.**  
Role, duties and key information




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**A GUIDE FOR...**  
**THE GROUP CHAIRMAN.**  
Role, duties and key information




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**A GUIDE TO**  
**SUPPORTING**  
**YOUNG**  
**PEOPLE ON**  
**COMMITTEES.**



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