Scouts

1st Emsworth

PURPOSE, METHOD, MANAGEMENT, and CONSTITUTION

July 2026

Introduction.

This document describes the Purpose, Method, Management and Constitution of the 1st Emsworth Scout Group.

This document is updated as necessary and available to all members of the Group Council via our website at www.emsworthscouts.co.uk or upon request. This document is based on guidelines issued by the Scout Association in their document "Policy, Organisation and Rules", available from the Scout Association Web Site[i] .

The Group.

1st Emsworth Scout Group is a registered member of the Scout Association, registration number 3441. The Group has its headquarters at Conigar Road, Emsworth. The Groups colours are Royal Blue. The Group is part of HAWK District, in the County of Hampshire.

1st Emsworth commenced Scouting in November 1919 and was originally registered as 1st Emsworth Scout Troop on 7th April 1920. It officially became 1st Emsworth Scout Group on the 13th November 1928.

The Group consists of the following:

- Squirrel Drey (from September 2023)
- Millpond and Spring Beaver Colonies
- Livingstone and Drake Cub Packs
- Scout Troop
- Griffin Explorer Unit in Partnership with Hawk District

Our Purpose.

Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Our Values.

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method.

Our development of young people takes place when the young people, in partnership with adults, work together based on the values of scouting and:

- Enjoy what they are doing and have fun.
- Take part in activities indoors and outdoors.
- Learn by doing.
- Share in spiritual reflection.
- Take responsibility and make choices.
- Undertake new and challenging activities.
- Make and live by their Promise.

Constitution of First Emsworth Scout Group

Preamble.

Each Group within the Scout Association is a separate educational charity within the Scouts' federated structure, and must operate as such, regardless of whether the Group itself is registered with a charity regulator. First Emsworth Scout Group is registered with the Charity Commission for England and Wales, charity number 302246.

This constitution describes the role, membership and operation of the Scout Council, and the Trustee Board of the Group. It is distilled from Rule 5.4 of the document Policy Organisation and Rules (POR) of the Scout Association July 2023 edition[ii], which contains a model constitution wording for Scout Counties, Districts, and Groups. In the interest of clarity those sections relating to Group level Scouting have been extracted and compiled into this document, which will be reviewed annually, amended as required to remain compliant with any changes to POR, and re-adopted as the Group' s Constitution at each Annual General Meeting. In the case of any dispute as to the meaning of any part of this document reference should be made back to POR Rule 5.4 as being the overriding authority.

1. The Scout Council.

The Scout Council is the body which has charity governance responsibility for Scouting in the Group. The Trustee Board is accountable to the Scout Council for the governance of the charity. The Scout Council has no Trustee responsibility.

1.1 Membership of the Scout Council does not provide membership of the Scouts.

1.2 There are three categories of membership of First Emsworth Scout Council:

a) Ex officio

b) Nominated

c) Right of attendance

1.3 A Secretary must ensure that nominated Scout Council Members are recorded in the minutes of the Scout Council meeting, which is normally the Annual General Meeting. Nominated Scout Council members must not be recorded on The Scout Association's membership system.

Ex officio Scout Council members must not be recorded as Scout Council Members on The Scout Association's membership system.

1.4 First Emsworth Group Scout Council membership.

a) The ex officio members of the Group Scout Council are:

i) All adult members of the Group – see Group Roles listed in POR Chapter 16 Roles Table[iii]
ii) All Patrol Leaders of the Troop(s) in the Group
iii) Parents or carers of Squirrels, Beavers, Cubs and Scouts
iv) Explorers, if so stated in a Partnership Agreement between the Unit, the Group and the District.
v) Parents and carers of Explorers, if so stated in a Partnership Agreement between the Unit, the Group and the District.
vi) The HAWK District Commissioner
vii) The HAWK District Trustee Board Chair

b) The nominated members of the Group Scout Council are other supporters of the Group appointed by the Group Scout Council on the recommendation of the Group Scout Leader and the Group Trustee Board. The number of nominated members must not exceed the number of ex officio members.

c) A nominated member of the Group Scout Council must be appointed for a fixed period not exceeding three years. Subsequent reappointments are permitted.

d) The Hampshire County Commissioner has a right of attendance at all Group Scout Council meetings in the County.

e) Membership of the Scout Council ends upon:

i) The resignation of the Scout Council member
ii) The member no longer qualifying as a member of the Scout Council
iii) Dissolution of the Scout Council
iv) The termination of membership by UK Headquarters following a recommendation by the relevant Trustee Board.

2. **First Emsworth Scout Council - Annual General Meeting**.

The Scout Council must hold an Annual General Meeting within six months of the end of the charity's financial year, which runs from 1st April to 31st March the following year.

2.1 The Annual General Meeting must:

i) Undertake governance oversight;

- Adopt (or re-adopt) the constitution of the Group.
- Note the dates of Group's financial year.
- Agree the number of members that may be elected to the Trustee Board.
- Agree the quorum for meetings of the Scout Council, Trustee Board, or any meetings of sub-Committees should they be formed.

ii) Review the previous year;

- Receive and consider the Trustees' Annual Report and the annual statement of accounts prepared by the Trustee Board.

- The accounts must have completed their examination by an appropriate auditor, independent examiner, or scrutineer. The Trustees' Annual Report and Accounts presented to the Scout Council must include the formal report prepared by the auditor, independent examiner, or scrutineer.

iii) Make appointments;

- Approve the Group Scout Leader's nomination of the Chair of the Trustee Board
- Approve the Group Scout Leader's nomination of members of the Trustee Board
- Elect a Secretary to the Trustee Board
- Elect a Treasurer to the Trustee Board
- Appoint (or re-appoint) an auditor, independent examiner or scrutineer as required.

2.2 Governance roles must be distinct to help manage conflict of interest. This means that the roles of Chair and Treasurer must not be combined in any way.

2.3 Following each Annual General Meeting, the Secretary must ensure that:

- All nominated or elected Trustees are recorded on the membership system, as required by POR Rule 16.1.3 2
- The Trustee Annual Report and Accounts are filed as described in POR Rule 5.5
- The Trustee Board to verify the draft Minutes of the Annual General Meeting at their first meeting following the Annual General Meeting.

3. First Emsworth Scout Group Trustee Board.

Purpose

The Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scout Group is run safely and legally.

At the heart of their role is a focus on strategy, performance, and assurance. Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

3.1 Members of the Trustee Board must act collectively as charity trustees of their charity, and in the best interests of the charity's members.

3.2 The Trustee Board must act in the charity's best interests, acting with reasonable care and skill and take steps to be confident that:

a) The charity is:
- well managed
- carrying out its purposes for the public benefit
- complying with the charity's governing document and the law
- managing the charity's resources responsibly

b) The charity is operating in compliance with POR, including effective management of the Key Policies listed in Chapter 2, including - The Equal Opportunities Policy, Privacy and Data Protection Policy, Religious Policy, Safeguarding Policy, Safety Policy, Vetting Policy, Youth Member Anti-bullying Policy.

c) Young people are meaningfully involved in decision making at all levels.

d) There are sufficient resources (funds, people, property and equipment) available to meet the planned work of the Group) including delivery of the high-quality programme and resource requirements of the training programme (POR rule 4.2.2).

e) The Scouts have a positive image in the local community.

3.3 The Trustee Board members must themselves collectively:

a) Develop and maintain a risk register, including putting in place appropriate mitigations.

b) Ensure that the charity's finances are properly managed, including development and maintenance of appropriate budgets to support the work of the charity.

c) Maintain and manage:

- A reserves policy for the charity (including a plan for use of reserves outside the 'minimum').
- An investment policy for the charity.
- A public benefit statement for the charity.

d) Ensure that people, property, and equipment are appropriately insured, and that any property and equipment owned or used by the charity is properly protected and maintained.

e) Promote and support the development of Scouting in the local area.

f) Ensure the appointment and management and operation of any subcommittees, including appointing a Chair to lead the sub-committee.

g) Ensure that effective administration is in place to support the work of the Trustee Board.

h) Appoint any Administrators, Advisers and co-opted members of the Trustee Board.

i) Ensure transparency of operation, including:

- Prepare and approve the Annual Accounts and arrange their examination by an auditor, independent examiner, or scrutineer as appropriate and as appointed by the Scout Council at their Annual General Meeting.

- Prepare and approve the Trustees' Annual Report (which must include the Annual Accounts)

- Present the approved Trustees' Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting (AGM)

- Following the AGM, ensure that a copy of the Trustee Annual Report and Accounts is sent to the District Trustee Board administration and is filed with the Charities Commission.

j) Take responsibility for adherence to Data Protection Legislation recognising that, dependent on circumstances, it will at different times act as a Data Controller and as a Data Processor.

k) Individually and collectively maintain confidentiality regarding appropriate Trustee Board business.

l) Where staff are employed:

- Act as a responsible employer in accordance with Scouting's values and relevant legislation.

- Ensure that effective line management is in place for each employed staff member and that these are clearly established and communicated.

- Ensure that appropriate specific personnel insurance is in place.

3.4 The Group Trustee Board must also provide any necessary support to the Group Scout Leader, when required, to assist the opening, change, merging or closing of sections in the Group.

3.5 The Group Trustee Board may create sub-committees to manage the work it deems necessary ensuring that:

a) The purpose of each sub-committee is clear and has been agreed by the Trustee Board.

b) Each sub-committee of the Trustee Board consists of members approved by the Trustee Board.

c) The Chair of the Trustee Board is an ex officio member of each subcommittee.

d) The Group Lead Volunteer is an ex officio member of each sub-committee.

3.5.1 Members of sub-committees are not Trustees unless they are members of the Trustee Board.

3.6 Trustee Board – membership.

3.6.1 Subject to the conflict-of-interest rules (see POR Chapter 16 and the definition of 'conflict of interest in the Definitions chapter of POR) a Trustee may be a member of more than one Trustee Board.

3.6.2 Ex officio, nominated, elected, and co-opted members of the Trustee Board are charity Trustees of the Group.

People invited to attend, or with right of attendance, may be present at the meeting but are not charity Trustees and have no voting rights.

3.6.3 Certain people are disqualified from being charity trustees by virtue of the Charities Acts (POR rule 16.1.1.5).

3.6.4 All Trustees must complete training as specified in POR Rule 16.2.1 and the Roles Table.

3.6.5 POR rule 5.4.5.6 encourages the inclusion of up to two young persons aged between their 18th and 25th birthdays as full voting members where possible.

3.7 The ex officio members of the Group Trustee Board are:

- The Group Chair
- The Group Treasurer
- The Group Scout Leader – now Group Lead Volunteer
- All persons with a Section Leader role in a Squirrel, Beaver, Cub or Scout section in the Group, subject to that Section Leader stating to the AGM (in writing or orally at the meeting) that they are willing to be an ex officio member of the Group Trustee Board. (See also the introduction to POR Rule 4.6.)
- The Explorer Leader (if stated in a Partnership Agreement), subject to that Explorer Leader expressly indicating to the AGM (in writing or orally at the meeting) that they are willing to perform such a function.

Where there are joint role holders (e.g. for Deputy Group Scout Leader), only one of the joint role holders should be an ex officio member of the Group Trustee Board. This must be decided jointly by the role holders in consultation with the Group Scout Leader and the Group Chair.

3.7.1 The elected members of the Trustee Board are persons elected by the Group Scout Council at the Group Annual General Meeting. The actual number of persons elected must be the subject of a resolution by the Group Scout Council at their AGM. There must be no more than six elected members.

3.7.2 The nominated members of the Trustee Board are persons nominated by the Group Scout Leader, in consultation with the Group Chair. The nominations must be approved at the Group Annual General Meeting. The number of nominated members must not exceed the actual number of elected members.

3.7.3 The co-opted members of the Trustee Board are persons coopted annually by the Group Trustee Board. The number of co-opted members must not exceed the actual number of elected members.

3.7.4 The HAWK District Commissioner, the HAWK District Chair and the Hampshire County Commissioner each have the right of attendance at meetings of the Group Trustee Board.

3.7.5 If the Trustee Board Chair or Treasurer resigns, then POR Rule 16.6.3 must be followed. These roles should be filled as rapidly as possible, via a majority vote of the remaining Trustees together with the approval of the HAWK District Commissioner for the role of Chair. Appointments made in this way are short term appointments until the next AGM when a replacement person can be approved by the Group Council. There is no role of acting Chair, or Treasurer. In extreme circumstances the HAWK District Commissioner may act as a Chair for a short period.

3.7.6 Trustee Board - Conduct of meetings

a) Only members of a Trustee Board as defined in 3.6.2 may vote in meetings of the Trustee Board.

b) At its Annual General Meeting, the Scout Council must make a resolution defining a quorum for meetings of the Scout Council and the Trustee Board and its sub-Committees.

c) Decisions are made by a majority of votes cast by those present at the meeting. In the event of an equal number of votes being cast on either side the Chair does not have a casting vote and the matter is taken not to have been carried.

d) In order to discharge their responsibilities, the Trustee Board may meet by telephone and/or video conference as well as face to face when agreed by the appropriate Chair. This includes 'hybrid' meetings, where some members join by telephone or video.

e) Electronic voting (such as email) is allowed for decision making of the Trustee Board when deemed appropriate by the Chair (for example, where a pressing matter arises between meetings). In such instances at least 75% of its members must approve the decision, and the outcome of the voting must be reported and recorded in the minutes at the next Trustee Board meeting.

4 Finance.

The Group is a charity and under a statutory obligation (Charities Act 2011) to keep proper books of account. The Group Trustee Board must ensure that proper financial planning and budgetary control is operated.

4.1 The Group Trustee Board must be consulted on the financial planning of the Group.

4.1.1 All expenditure not specifically planned within the Group's budget must be approved by the Trustee Board to ensure that any financial liability incurred can be met.

4.1.2 When entering into any financial or contractual obligation or commitment with another party, the persons concerned should make it clear to the other party that they are acting on behalf of the charity and not in a personal capacity.

4.2 Statement of accounts

4.2.1 A statement of accounts must be prepared annually and be scrutinised, independently examined or audited as appropriate in accordance with these rules.

4.2.2 The Group Trustee Board must ensure that signed copies of the Trustees' annual report and accounts are sent to the District Treasurer within the 14 days following the relevant Annual General Meeting at which the annual report and accounts were received and considered.

4.2.3 As a registered charity a copy of the annual report and accounts must also be sent to the Charities Commission within ten months of the financial year end.

4.2.4 The annual statement of accounts must account for all monies received or paid on behalf of the Group. This will include all sections and committees.

4.3 Accounting and Audit Requirements for the Group

4.3.1 The accounting and audit requirements are dependent upon the annual gross or total income.

4.3.2 The Trustee Annual Report and Accounts must include the Group's charity number, together with 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 which may not be sold or disposed of. The particulars of the trustees in whom such assets are vested also must be shown.

4.3.3 The annual statement of accounts must be in the format of one of four model annual statements available for download from the Scout Association website [iv].

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 (this is the method the Group uses as of September 2024).

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.charitysorp.org [v]

d) Accruals (SOFA) accounts for a multi fund unit. Guidance and templates available from www.charitysorp.org [vi]

The appropriate model will depend upon the gross annual income in the financial year and whether the Group has any special funds whose use is restricted to particular purposes rather than the general purposes of the Group.

4.4 Independent examination of accounts.

4.4.1 At each Annual General Meeting of the Group an auditor, independent examiner or scrutineer, as appropriate, must be appointed. The Group 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 Region[vii] .

4.4.2 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 [viii]

4.5 Funds administered by sections or other activities within the Group.

4..5.1 Subject to approval by the Trustee Board, any section, unit or other activity (for example a Campsite, Scout Show or Scout Shop) that is not a separate charity must administer sums approved and allocated to it by the Trustee Board. They must keep a proper cash account which must be produced, together with supporting vouchers and the cash balance, to the Group Treasurer at least once in each period of three months.

4.5.2 Subscriptions paid by members of any section or other activity within the Group or on their behalf must be handed to the Group Treasurer or their nominee as soon as possible after receipt.

4.5.3 The receiving Treasurer should make the necessary records and pay the money into the Group's bank account(s) as soon as practicable.

4.6 Bank accounts.

4.6.1 All monies received by or on behalf of the Group 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.

4.6.2 The account(s) will be operated by the Treasurer and other members authorised by the Trustee Board.

4.6.3 A minimum of two unrelated persons authorised by the Trustee Board must approve all withdrawals and payments. Under no circumstances must any monies received by a section or supporter on behalf of the Group be paid into a private bank account.

4.6.4 Cash received at a specific activity may only be used to defray 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.

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

4.6.6 Group funds must be invested as specified by the Trustee Act 2000.

5 Disposal of Group assets.

5.1 Disposal of Group assets at amalgamation. .

a) If the Group amalgamates with one or more other Groups, the retiring Treasurers must prepare a statement of account for their Group at the date of the amalgamation.

b) The statement, together with all Groups assets, supported by all books of account and vouchers, must be handed to the Treasurer of the Group formed by the amalgamation.

c) If the receiving Treasurer considers it necessary, after consultation with the Trustee Board, they may ask the Trustee Board to appoint an appropriate person to examine the accounts.

5.2 Disposal of assets at Group closure.

a) If the Group is closed, the Treasurer must prepare a statement of account at the effective date of closure.

b) This 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.

5.3 Assets or liabilities remaining after closure.

a) Any assets or liabilities remaining after the closure of a Group will automatically pass to the District Scout Council which may use or dispose of these assets at its absolute discretion.

b) If there is any reasonable prospect of the Group being revived the disposal of these assets may be delayed for such a period as it thinks proper with a view to returning them to the revived Group.

c) The Trustee Board is responsible for preserving the statements of account and all accounting records of the Group.

6. Preservation of books of account.

Statements of account and all existing accounting records must be preserved for at least 6 years from the end of the financial year in which they are made, or for such longer period as may be required by HMRC or other relevant body.

7. Payment of the membership subscription.

7.1 In order 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.

7.2 The amount of the membership subscription is decided annually by the Board of Trustees.

7.2.1 In addition, to meet local costs, the local Group, District and County may charge a membership subscription.

7.3 Every Group is responsible for the collection and payment of the UK Headquarters membership subscriptions and any County and District subscriptions in accordance with the numbers returned on the annual census return. Payments should be remitted to the District Treasurer not later than the date annually notified locally.

7.4 Membership subscriptions may be collected from youth members or their parents by a method decided by the Trustee Board. The Group is encouraged by the Scout Association to use the Gift Aid scheme for subscription payments.

8. Fundraising.

In order to maintain its work and to generate all that is needed to implement its training programme, the Scout movement has to support itself financially.

The Group is expected to generate sufficient funds to carry out their own programme of activities.

8.1 Fundraising carried out on behalf of Scouting must be conducted in accordance with the principles embodied in the Scout Promise and Law.

8.2 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.

8.3 Fundraising conducted on behalf of Scouting may be by any means not forbidden by law, and which is acceptable to the local community, provided that:

a) The proceeds of the activity go wholly to the work of the Group or, in the case of joint activities with other organisations, that part of the proceeds allotted to the Group is wholly applied to the work of the Group.

b) It does not encourage the habit of gambling.

8.4 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.

8.5 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 should 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 should be agreed and recorded in a Memorandum of Understanding or non-legal agreement.

8.6 Fundraising and the Law.

a) All fundraising undertaken on behalf of the Movement must be carried out as prescribed by the law. This will include those regulations governing house to house collections, street collections, lotteries, gaming, children and young persons. Details can be obtained from the Fundraising Support section of the Scouts website [ix].

8.7 Lotteries and Gaming.

a) If the Group considers raising funds by means governed by any legislation as detailed at POR Rule 5.5.9.7, the proposed activity must have the recorded approval of the Trustee Board and the HAWK 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.

c) The promoter of any fundraising activity governed by legislation should be a member of the appropriate Trustee Board.

d) Groups 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 operates as practical.

e) 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 Movement.

f) As a registered charity, this fact must be stated in any advertising material.

8.8 Appeals for Funds.

a) The Group is not routinely permitted to issue general appeals for funds.

b) In exceptional circumstances the Group may seek approval from the HAWK District Trustee Board to make a general appeal for funds. Any permitted appeal must not exceed the boundaries of the District in which the Group is located.

8.6 Professional Fundraisers.

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

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

8.7 Grant Aid and Loans.

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

a) Applications for grants or loans from Local Authorities must be approved by the HAWK District Chair and the Hampshire County Commissioner before submission.
b) Group applications for grants or loans from UK Headquarters must have the approval of the Group Chair and the HAWK District Commissioner.
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 HAWK District Commissioner if the latter so directs.
d) If changes are being planned about how grants may 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.

REFERENCES

[i] https://www.scouts.org.uk/por

[ii] https://www.scouts.org.uk/por - Rule 5.4 ; pages 81 – 92 ; July 2023 edition

[iii] https://www.scouts.org.uk/por - Rule 16; Roles Table; pages 217 – 234; July 2023 edition

[iv] https://www.scouts.org.uk/volunteers/running-things-locally/finances-and-insurance/accounting-and-reporting/

[v] www.charitysorp.org

[vi] www.charitysorp.org

[vii] https://www.scouts.org.uk/volunteers/running-things-locally/finances-and-insurance/accounting-and-reporting/independent-examination-of-accounts/accounting-audit-requirements-for-group-districts-countiesareas-scottish-regions/

[viii] https://www.scouts.org.uk/volunteers/running-things-locally/finances-and-insurance/accounting-and-reporting/independent-examination-of-accounts/accounting-audit-requirements-for-group-districts-countiesareas-scottish-regions/

[ix] https://www.scouts.org.uk/volunteers/running-things-locally/grants-and-funds-for-your-local-group/fundraising-support/