

# Trustees' Annual Report

For the period

From (start date) 

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 to end date 

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## Section A Reference and administration details

Charity name	<table border="1"><tr><td colspan="10">4th Gillingham (Rainham) Sea Scout Group</td></tr></table>	4th Gillingham (Rainham) Sea Scout Group																																							
4th Gillingham (Rainham) Sea Scout Group																																									
Other names the charity is known by	<table border="1"><tr><td colspan="10"></td></tr></table>																																								
Registered charity number (if any)	<table border="1"><tr><td>3</td><td>0</td><td>3</td><td>3</td><td>8</td><td>8</td></tr></table>	3	0	3	3	8	8																																		
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HQ registration number	<table border="1"><tr><td>3</td><td>0</td><td>3</td><td>3</td><td>8</td><td>7</td><td></td><td></td></tr></table>	3	0	3	3	8	7																																		
3	0	3	3	8	7																																				
Charity's principal address	<table border="1"><tr><td colspan="10">St Georges Hall</td></tr><tr><td colspan="10">Berengrave Lane</td></tr><tr><td colspan="10">Rainham Kent</td></tr><tr><td colspan="5">Postcode</td><td>M</td><td>E</td><td>8</td><td>7</td><td>N A</td></tr></table>	St Georges Hall										Berengrave Lane										Rainham Kent										Postcode					M	E	8	7	N A
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Postcode					M	E	8	7	N A																																

Names of the charity trustees who manage the charity  
(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Dave Smith	Chairman	
2	David Perkins	Group Lead Volunteer	
3	Andrew Mendoza	Assistant GLV	
4	Eileen Maybank	Treasurer	
5	Alison Austin	Trustee	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)  
(These will be published in the annual report of the charity)

Type of advisor	Name	Address
Independent Examiner	Mrs Sylvia Baldwin	6 Hampton Close Chatham Kent ME5 7RB

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees;  
b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Chair, Treasurer and 3 Trustees and meets every 2 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.



Section B	Structure, governance and management (continued)
	<p><b>Risk and Internal Control (Specimen 1)</b></p> <p>The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:</p> <p>Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.</p> <p>Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.</p> <p>Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.</p> <p>Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.</p> <p>Reduction or loss of members. The Group provides activities for all young people aged 4 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure</p>

of a section. In the worst case scenario the complete closure of the Group.

#### **Risk and Internal Control (Specimen 2)**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values:  <b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.  <b>Respect</b> - We have self-respect and respect for others.  <b>Care</b> - We support others and take care of the world in which we live.  <b>Belief</b> - We explore our faiths, beliefs and attitudes.  <b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when 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.</p>
Summary of the main activities in relation to these objects	<p>In trying to achieve this aim the 4th Gillingham (Rainham) Sea Scout Group provided a full programme of activities implemented through weekly section meetings - 2 Beaver Colonies Endurance &amp; Invincible , 2 Cub Packs Dolphins &amp; Otters and Scout Troop. The achievements of the young people are reflected in the numerous badges &amp; awards they have gained.</p>

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Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

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Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

<b>Section D</b>	<b>Achievements and performance</b>
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Summary of the main achievements of the charity during the year

With a strong Team of Section Lead Volunteers they have been able to deliver a varied programme of activities on land and on the water : hikes - outdoor & indoor cooking - camps - sleepovers at the Hut - Church Remembrance Day Service - swimming - sailing - canoeing -kayaking - paddle boarding & achery giving the young people skills for life.

<b>Section E</b>	<b>Financial Review</b>
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Brief statement of the charity's policy on reserves

**Reserves Policy**  
The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £5,000.

The Group held reserves of approximately £5,000 against this at year end. This is on track for operating expenses with future termly fees coming in.

Quantify and explain any designations

Details of any funds materially in deficit

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(circumstances plus steps to eliminate)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

• the charity's principal sources of funds (including any fundraising);

• how expenditure has supported the key objectives of the charity;

• investment policy and objectives;

**Investment Policy (Specimen 1)**

The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

**Investment Policy (Specimen 2)**

The Group does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Section F

Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	D Perkins	E Maybank
Full name(s)	David Perkins	Eileen Maybank
Position (eg Secretary, Chair)	Group Lead Volunteer	Treasurer
Date	091025	

**4th Gillingham Sea Scout Group Charity no 303388**  
**Receipts and payments account**

	Year start date		Year end date
For the year from	1st April 2024	To	31st March 2025

**Receipts and payments**

	2024/25 Unrestricted funds £	2023/24 Unrestricted funds £
<b>Receipts</b>		
<b>Donations, legacies and similar income</b>		
Membership subscriptions	15,979.50	14,417.50
Less: Membership subscriptions paid on	5,287.00	4,712.00
(National/County/Assoc/District) retained	10,692.50	9,705.50
Donations	2,841.10	3,168.50
Legacies	-	-
Gift Aid	3,718.51	2,840.15
Other similar income - Trips & Camps, Activities, Badges & Uniform, Training & miscellaneous	11,333.45	3,848.57
<b>Sub total</b>	<b>28,585.56</b>	<b>19,562.72</b>
<b>Grants</b>		
Maintenence grant	-	-
Other grants RN/Scout Association Training	1,237.00	1,840.00
<b>Sub total</b>	<b>1,237.00</b>	<b>1,840.00</b>
<b>Fundraising events (gross)</b>		
Rainham Cricket Club Beer Festival	1,119.18	-
Firework Night	599.28	773.66
Detail 3	-	-
Other fundraising activities	28.00	348.26
<b>Sub total</b>	<b>1,746.46</b>	<b>1,121.92</b>
<b>Scout hut income</b>		
Hire of building	-	-
Hire of equipment	-	-
Other Scout hut income - EDF Energy refund	270.91	71.77
<b>Sub total</b>	<b>270.91</b>	<b>71.77</b>
<b>Investment income</b>		
Bank interest	111.89	81.02
Building Society interest	-	-
The Scout Association Short Term Investment Service	-	-
Other investment income	-	-
<b>Sub total</b>	<b>111.89</b>	<b>81.02</b>
<b>Total Gross Income</b>	<b>31,951.82</b>	<b>22,677.43</b>
<b>Asset and investment sales, etc.</b>	-	-
<b>Total receipts</b>	<b>31,951.82</b>	<b>22,677.43</b>

**4th Gillingham Sea Scout Group Charity no 303388**

**Receipts and payments account**

Year start date

Year end date

<b>For the year from</b>	<b>1st April 2024</b>	<b>To</b>	<b>31st March 2025</b>
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**Receipts and payments**

	<b>2024/25</b>	<b>2023/24</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
<b>Payments</b>		
<b>Charitable Payments</b>		
Youth programme and activities	10,327.35	5,486.35
Adult support and training	3,198.00	362.65
Rent/Lease Fee	1,040.00	640.00
Water and Sewerage	157.03	811.94
Electricity and Gas	1,380.11	1,333.75
Insurance Building & Contents - Marine & Personal Accident	2,173.76	2,246.32
Repairs and Renewals	-	-
Materials and equipment	419.73	2,676.00
Printing and photocopying	-	-
Contribution to camp costs	-	-
Uniforms	1,919.00	1,209.40
AGM and trustee expenses	-	-
Other costs detail 1 - maintenance building & boats	1,300.07	10,046.92
Other costs detail 2 - OSM, Stationery & miscellaneous	839.37	984.55
Other costs detail 3- Donations	50.00	124.94
<b>Sub total</b>	<b>22,804.42</b>	<b>25,922.82</b>
<b>Fundraising expenses</b>		
Rainham Cricket Club Beer Festival	73.95	-
Firework Night	352.35	-
Detail 3	-	-
Other fundraising costs	-	-
<b>Sub total</b>	<b>426.30</b>	<b>-</b>
<b>Total Gross Expenditure</b>	<b>23,230.72</b>	<b>25,922.82</b>
<b>Asset and investment purchases, etc.</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>23,230.72</b>	<b>25,922.82</b>
<b>Net of receipts/(payments)</b>	<b>8,721.10</b>	<b>- 3,245.39</b>
<b>Cash funds last year end</b>	<b>5,585.83</b>	<b>8,831.22</b>
<b>Cash funds this year end</b>	<b>14,306.93</b>	<b>5,585.83</b>



**4th Gillingham Sea Scout Group Charity no 303388**

**Receipts and payments account**

	Year start date		Year end date
For the year from	1st April 2024	To	31st March 2025

**Statement of assets and liabilities at the end of the year**

	31st March 2025 Unrestricted funds	31st March 2024 Unrestricted funds
	£	£
<b>Cash funds</b>		
Bank current account	4,653.34	1,731.96
Bank deposit account	9,653.59	3,853.87
Building society account	-	-
The Scout Association Short Term Investment Service	-	-
Cash/Floats	-	-
<b>Total cash funds</b>	<b>14,306.93</b>	<b>5,585.83</b>
(agree balances with receipts and payments account)	ok	ok
<b>Other monetary assets</b>		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock	500.00	900.00
Shop stock	-	-
Other stock	-	-
Land and buildings	-	-
Motor vehicles	-	-
Scouting equipment, furniture etc	25,000.00	25,000.00
Other Canoes/Sailing Boards /Outboard motors / life jackets/safety boat	40,000.00	40,000.00
<b>Sub total</b>	<b>65,500.00</b>	<b>65,900.00</b>
<b>Liabilities</b>		
Accounts not yet paid	-	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total net assets</b>	<b>79,806.93</b>	<b>71,485.83</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 9th October 2025 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

Signature

<i>D Perkins</i>
<i>E Maybank</i>

Print Name

Dave Perkin Group Lead Volunteer
Eileen Maybank Treasurer

# England & Wales

## Unqualified report for a non-company charity preparing receipts and payments accounts with a gross income of £250,000 or less in the relevant financial year

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### Independent examiner's report to the trustees of 4<sup>th</sup> Gillingham Sea Scout Group

I report to the trustees on my examination of the accounts of the 4<sup>th</sup> Gillingham Sea Scout Group for the year ended 31<sup>st</sup> March 2025

### Responsibilities and basis of report

As the charity trustees of the 4<sup>th</sup> Gillingham Sea Scout Group, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 4<sup>th</sup> Gillingham Sea Scout Group accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the 4<sup>th</sup> Gillingham Sea Scout Group as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *S Baldwin*

Name: Sylvia Baldwin

Relevant professional qualification or membership of professional bodies (if any):

Address: 6 Hampton Close, Chatham, Kent, ME5 7RB

Date: 17<sup>th</sup> May 2025

## Template 2: Unqualified report for a non-company charity preparing accruals accounts with a gross income of £250,000 or less in the relevant financial year

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

### Responsibilities and basis of report

As the charity trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification or membership of professional bodies (if any):

Address:

Date:

## Template 3: Qualified report for a non-company charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

### Responsibilities and basis of report

As the charity's trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement- matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; and
2. the accounts do not accord with those records.

The receipts and payments accounts prepared for the [Insert Scout Group/District name] show cash received in the year of [Insert total figure of cash received] however [Insert a description of the issues that cause concern].

*[For example: No records have been kept to match the record of the donations received to the deposits made and cash balances were retained and not deposited at the charities bank. The only written record retained is a letter advising a grant award of £10,000. The majority of the expenditure was made in cash from retained unbanked cash or via cash withdrawals using a charity debit card but few receipts were kept. Aside from invoices for utilities and rent and play equipment, there are no records of volunteer or other expenses. Total cash spent amounted to £86,000 with receipts for only £41,732 leaving £44,268 of payments without any supporting records.]*

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or membership of professional bodies (if any):

Address:

Date:

## Template 4: Qualified report for a non-company charity preparing fully accrued accounts with a gross income of £250,000 or less in the relevant financial year

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report to the trustees on my examination of the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end].

### Responsibilities and basis of report

As the trustees of the [Insert Scout Group/District name] you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the [Insert Scout Group/District name] accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement- matter of concern identified

I have completed my examination. I have identified a matter of concern in my report because [Insert a description of the issues that cause concern].

I confirm that no other matters have come to my attention that giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the [Insert Scout Group/District name] as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Relevant professional qualification(s) or membership of professional bodies (if any):

Address:

Date:



## Template 1: Unqualified report for a non-company charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

## Template 2: Unqualified report for a non-company charity preparing fully accrued accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than disclosed below\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant Professional qualification/professional body:

Address:

Date:

*\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.*

## Template 3: Qualified report for a charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:



## Template 4: Qualified report for a non-company charity preparing fully accrued accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the charity for the year ended [Insert date of year end] which are set out on pages ..... to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's qualified statement

In the course of my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant Professional qualification/professional body:

Address:

Date:

# Northern Ireland

## Template 1: Unqualified report for an unincorporated charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address:

Date:

## Template 2: Unqualified report for a non-company charity that is preparing accruals accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address:

Date:

## Template 3: Qualified report for an unincorporated charity preparing receipts and payments accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act, and,
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's qualified statement

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

Date:

## Template 4: Qualified report for a non-company charity that is preparing accruals accounts

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### Independent examiner's report to the trustees of [Insert Scout Group/District name]

I report on the accounts of the [Insert Scout Group/District name] for the year ended [Insert date of year end], which are set out on pages .....to .....

### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of [Insert named body].

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008, and,
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's qualified statement

In connection with my examination, no matter has come to my attention other than that disclosed below:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act 2008, and,
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 have not been met or,
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The matter that has come to my attention is that, in the course of my examination of the accounting records of the charity, it was noted that [Insert a description of the issues that cause concern].

Name:

Relevant professional qualification or body:

Address:

Date: