

Accounting & Audit Requirements for Group, Districts, Counties/Areas & Scottish Regions



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1. Introduction

The Association's guidance has been revised to be more consistent with the charity regulators. However, the Association has a few additional rules which apply to Scout Groups, Districts and Counties/Areas/Regions. These are set out in Appendix 1 and relate to the External Examination of accounts.

This document reflects the Charity Statement of Recommended Practice (SORP), other guidance, and forms part of The Scout Association Policy, Organisation & Rules (POR).

The SORP determines how Charities' accounts are presented. This includes such areas as the layout of the Statement of Financial Activities and of the Balance Sheet, how to account for charitable activities undertaken, support costs and governance costs. They also determine the contents of the Trustees' Annual Report for the year.

Related specimen reports and accounts, are available on www.scouts.org.uk.

The regulatory and legislative background slightly difference in England & Wales, Scotland and Northern Ireland (The Charity Commission for England & Wales, the Office of the Scottish Charity Regulator (OSCR) and The Charity Commissioner for Northern Ireland). Whilst every effort has been taken to include information from all three regulators, please check the relevant websites for the official regulator guidance documents.

England & Wales: <https://www.gov.uk/government/organisations/charity-commission>

Scotland: <https://www.oscr.org.uk/>

Northern Ireland: <http://www.charitycommissionni.org.uk>

Note: Whilst it is a requirement in Northern Ireland that all Groups, Districts and Counties are registered with the Charity Commission for Northern Ireland, in England & Wales and Scotland Groups, Districts, Counties/Areas/Regions do not need to be registered unless certain criteria, set by the relevant regulator, are met. Whether a registered charity or not, the guidance and rules within this factsheet should still be followed except where there is reference to sending items to the regulator.

Type of Accounts

Subject to the rules in POR, the Trustees of each Group, District or County/Area/Region will also have to decide whether they prepare accounts on the Receipts and Payments or the Accruals basis. The relevant rules are included in Appendix 1B and summarised in Appendix 2.

It is important to understand that the law requires accounts to be produced for a charity as a whole and this will be the entire Group, District or County/Area/Region, not individual Sections. The accounts must consolidate all the activities carried on in the name of the Group, District or County/Area/Region. Ensuring that this is done is the responsibility of the Group, District or County/Area/Region Treasurer who may have to obtain information from other people who may keep financial records for individual Sections. POR requires all bank accounts to be in the name of the Group, District or County/Area/Region and that the Treasurer should be a signatory to the bank/other accounts held (**POR and the charity regulators require**

that a minimum of two persons must sign all cheques). Failure to comply with these requirements could prejudice the position of all Trustees as they have a joint responsibility.

a) Receipts and Payments Accounts

It is expected that most Districts and Groups with gross income in the year below £250,000 will choose the Receipts and Payments basis, as explained in Section 4.

If a Group or District had straightforward activities, e.g. it does not operate a Campsite, a Scout Shop or hold regular Gang Shows, it should consider using one of the specimen accounts in producing their annual accounts.

If the accounts of the Group or District are more complex, the specimen accounts may need to be amplified. One way of doing this, without rewriting the whole specimen accounts, would be to insert additional narrative in the Specimen Trustee's Annual Report and additional sheets in the spreadsheet where these are necessary to include all the information required.

If the Group or District has a subsidiary company or charity or if it has any arrangement under which it shares the running of an activity with another organisation, this must be explained in the accounts. The notes to the accounts should include the terms of the agreement, a summary of the accounts of the joint activity and a note if the auditor or examiner's report has been qualified. It is considered that the specimen Receipts and Payments Accounts formats should be suitable for use by joint Scout/Guide Groups.

b) Accruals Accounts

Based on historic experience most Counties/Areas/Regions are compelled, or choose, to follow the Accruals Accounts basis. In addition, Districts and Groups with high levels of income or particularly complex operations may opt for the Accruals Accounts basis.

If the Group, District or County/Area/Region has a subsidiary company or charity or if it has any arrangement under which it shares the running of an activity with another organisation, this must be explained in the accounts. An activity would include, e.g. running a building or a campsite. The SORP explains how this should be shown in Accruals Accounts. The Charity Commission for England and Wales and OSCR has detailed guidance on Accrual Accounts and SORP that must be followed. More information can be found online: <http://www.charitySORP.org/>

2. Audit and examination

External Examination

Detailed information is set out in Appendix 1 and summarised in Appendix 2, along with an explanation of the relevant income thresholds. The Trustees will need to consider the rules in POR as well as in the Charities Acts.

A specimen Scrutineer's Report and a specimen Independent Examiner's Report are available to download from www.scouts.org.uk or requested from the Scout Information Centre at info.centre@scouts.org.uk

If the Independent Examiner has any difficulty with the wording of the specimen report and the work required, they will need to discuss this matter with the Group or District Treasurer. Detailed guidance to support the Independent Examiner is also available from the Charity Commission for England & Wales, OSCR and the Charity Commission for Northern Ireland.

The specimen Scrutineer's Report must not be changed unless a qualification of the report is considered necessary.

The Scrutineer must be suitably independent from the Group, District County/Area/Region on which the report is to be made. For an explanation of suitably independent see:

England & Wales: [Independent examination of charity accounts: trustees \(CC31\)](#)

Scotland: [Independent Examination: OSCR guidance for charities and independent examiners](#)

Northern Ireland: [Guidance for Independence Examiners \(ARR07\)](#)

If a full audit is chosen or required, the registered auditor will provide a report that they have drafted.

3. The Trustees' Annual Report

These comments cover both Receipts and Payments and Accruals Accounts.

Overview

The trustees are required to produce a report to accompany each set of accounts. The information to be given is outlined in the Specimen Trustees' Annual Report.

One of the key areas in SORP is the Trustee's Annual report. In the past there has been significant variety in the level and type of information included within this report. SORP seeks to address this by prescribing standard headings to be included in the Trustee's Annual report. These are:

- Reference and administration details
- Structure, governance and management
- Objectives and activities
- Achievements and performance
- Financial review
- Plans for future period and other optional information

The Specimen Trustees' Annual Report uses these headings and it is recommended that these are used by all Scout Group, Districts and Counties/Areas/Regions.

The Specimen Trustees' Annual Report also includes specimen policies, paragraphs and notes e.g. reserves policy, public benefit statement. Some of these are likely to be common to nearly all Groups, Districts and Counties/Areas/Regions. So long as they are consistent with local circumstance they are considered best practice. However, where local circumstances and policies differ from these specimens, the specimens will need to be replaced by more appropriate policies, paragraphs and notes. (In some instances e.g. Investment Policy, more than one specimen has been drafted. If one of the specimens is suitable to your local circumstance please delete the other.) Please remember to delete the word specimen from your report!

Section A – Reference and administration details

Your Registration Number with The Scout Association should always be shown alongside the charity name. Charities registered with the Charity Commission for England & Wales, OSCR or the Charity Commission for Northern Ireland, must also show its **charity registration number** on all documentation (not just the Annual Report) as well. The charity's **principal address** should be given; often this will be the Secretary's address.

The names of all **Trustees** must be shown and where they have not served throughout the year the **date of their appointment or resignation** must be given. If any trustees are members of sub-committees this should be noted by their names e.g. Chair of the Fundraising Sub-committee.

Other advisers are people like bankers, scrutineers/ external examiners/auditors, surveyors, solicitors.

Section B – Structure, governance and management

Many of the paragraphs in this section will be common to nearly all Groups, Districts and Counties/Areas/Regions.

Although the statement about risk and internal control is only a legal requirement for charities with gross income exceeding £250,000 in the year, two specimens are included as examples as it would be best practice to include for all charities.

Section C – Objectives and activities

The paragraph on objects and the public benefit statement should be common to all Groups, Districts and Counties/Areas/Regions.

Many of the activities undertaken to achieve these objects will also be common although the focus might change from Group to Group, District to District etc and an example of how this may be described is found in Section C of the Specimen Trustees' Annual Report.

The SORP is asking you to provide summary information on your main activities, including fundraising activities, not on every activity undertaken. Similarly, the SORP expects there to be some correlation between the narrative in this section and the analysis of your receipts and payments or income and expenditure i.e. If you include narrative on bag packing at your local supermarket as one of your main fundraising activities it would be logical to include this as one of the analysis headings in the fundraising section of your receipts and payments account.

If the Group, District or County/Area/Region makes grants, the policy that determines how they are chosen should be set out.

Section D – Achievements and Performance

How successful or otherwise were the activities that you have detailed above and why did they succeed or fail i.e. if you had a plan to open a new Beaver Colony and in Section C you have commented on some of the activities in relation to this plan, then in Section D state whether the plan was successful or otherwise and why it succeeded or failed.

This part should be a summary of the Group's/District's/County/Area's activities and not a full blow by blow account of the year for each Section of a Group or each sub-committee that has been formed.

Section E – Financial Review

The Charity Commission for England & Wales and OSCR requires every charity to have a Reserves Policy. A specimen policy has been drafted. This will need to be adapted and appropriate to meet your local circumstance.

If the Group, District or County/Area/Region holds investments, the policy that determines how the investments are chosen should be set out.

Section F – Plans for future period and other optional information

The plans for the future year are the start of the trustees' reporting cycle and have a strong link with the information you will report in Sections C and D in a year's time i.e. if in the coming year you plan to open a new Cub Pack you should include such plans in Section F. Next year in your Trustees' Annual Report you should include in Section C and Section D the activities you conducted in relation to this plan and how successful or otherwise you were.

Section G – Declaration

In all cases the report must be **dated and signed** by one or more (preferably two) of the charity Trustees, who must have been authorised to do so by a majority of the Trustees.

4. Receipts & Payments Accounts

Receipts and Payments Accounts cannot be prepared if your income exceeds £250,000.

The following comments relate to the specimen Receipts and Payments Accounts. They cover both the single fund version and the multi fund version – this is where the charity has Restricted Funds and/or Endowment Funds as well as Unrestricted Funds (also known as general fund). If only unrestricted funds exists, the single fund version should be used and some of the following comments do not apply.

Specimen Receipts and Payments Accounts for both single funds and multi funds accompany this guidance. These specimens are available to download as excel files from www.scouts.org.uk or can be requested by email from the Scout Information Centre info.centre@scouts.org.uk.

The specimens are based on those issued by the Charity Commission for England & Wales, OSCR and the Charity Commission for Northern Ireland. They cover the receipts and payments, assets and liabilities that occur in most Scout Groups and Districts.

The Charity Commission for England & Wales' own specimens are issued in both an Excel and PDF format and accompanying guidance notes can be obtained from:
<https://www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16>

The Office of the Scottish Charity Regulator's own specimens are issued in both an Excel and PDF format and accompanying guidance notes can be obtained from:
<http://www.oscr.org.uk/charities/managing-your-charity/charity-accounting/receipts-and-payments-accounts>

The Charity Commission for Northern Ireland's own specimens are issued in both an Excel and PDF format and accompanying guidance notes can be obtained from:
<http://www.charitycommissionni.org.uk/manage-your-charity/annual-reporting/accounting-and-reporting-essentials/>

Receipts and Payments Accounts

There are up to four columns (in the multi fund version) in which figures can be entered.

Unrestricted (or General) Funds: These are funds that the charity trustees may spend in accordance with its constitution.

There is another type of Fund known as a **Designated Fund**. This type of Fund arises when the trustees decide to set some of the Unrestricted Funds aside for a special purpose. It continues to be part of Unrestricted Funds and so no separate column is provided.

If a Group, District or County/Area/Region has a Designated Fund and wishes to give details in the accounts, this can be done:

- by description given in the Trustees' Report
- by a note attached to the accounts

Restricted Funds: These are not Endowment Funds but are Funds where the trustees are bound by conditions that have either been imposed by donors, or by the terms of an appeal. Therefore the fund can only be spent in line with the restriction. It is important that these funds are kept separate from both the Unrestricted Funds and the Endowment Funds and therefore a separate column is provided.

Endowment Funds: These are funds that the trustees are unable to currently spend. Often the funds can only be spent once specified conditions have been met and in many instances they have to be held indefinitely. It is important that these funds are kept separate from both the Unrestricted Funds and the Restricted Funds and therefore a separate column is provided.

The **Total** column adds Unrestricted, Restricted and Endowment Funds together.

The **previous year's** figures are only shown in total.

Membership subscriptions that are "paid on", i.e. those collected on behalf of the District, County/Area/Region or Headquarters, should be deducted from membership subscriptions collected and these should be shown net in the Receipts details. This is because these subscriptions paid out are in effect held as agents before being passed on.

Where the specimen has the term 'Detail' e.g. Detail 2, please replace this with a very brief description of the activity you have undertaken. For example, under Fundraising (gross), instead of Detail 2, describe one of your main fundraising activities e.g. bag packing.

SORP asks charities to develop their own classifications that best describe their principal charitable activities. The Finance Sub-Committee of The Scout Association has discussed suitable headings and recommends that Districts, Counties/Areas/Regions use some or all (as appropriate) of the following four headings:

- Youth Programme and Activities
- Adult Support and Training
- Development of Scouting
- Support and Services to the Movement

This SORP requirement does not need to be followed when preparing Receipts and Payments Accounts. However, the Finance Sub-Committee still recommends that, where appropriate, these headings should be followed for Receipts and Payments Accounts. (The specimen Receipts and Payments Accounts only include 'Youth Programme and Activities' and 'Adult Support and Training' since for most Groups these are the two that historically are appropriate).

The line "**transfers between funds**" will only be used if the trustees have decided it is proper to make a transfer. This could happen, e.g. if the restriction on a restricted fund ends and the fund becomes available for general purposes.

The amount(s) of **Cash funds this year end** should agree with the Sub Total(s) of Cash funds shown on the Statement of Assets & Liabilities.

Statement of Assets & Liabilities

The values of monetary assets and liabilities have to be shown but some **non-monetary assets** may just be described. In this case, as well as a description of the assets, information about their age, original cost and current value should be given. It will be helpful to indicate the value of all assets and the Trustees' view of the estimated market or insured value may be a helpful guide.

Contingent liabilities and future obligations should be described. These would include any disputed legal claims against the charity and future rent payments, which are not yet due. An example of this might be "Rent payable in the future £500 pa for remainder of lease – 5 years".

Notes to the Accounts

It is often not necessary to provide notes with Receipts and Payments Accounts and no space is included for these. However, they should be provided if they increase the reader's understanding of the accounts. If there are related party transactions, Trustee's remuneration or significant non-monetary resources, these should always be explained.

Approving the Accounts

The accounts should be **approved by the trustees and signed on their behalf**; each should receive a copy even if they cannot attend the meeting where the accounts are approved.

5. Accruals Accounts

When compiling accrual accounts, the information provided by The Charity Commission for England and Wales and OSCR must be followed. This information can be found online: <http://www.charityscorp.org/>

CONCLUSION

This is a brief description of the requirements for charity accounting. If you require further help you can approach the District or County/Area/Region Treasurer or the Scout Information Centre.

As well as specimen accounts mentioned above, the Charity Commission for England & Wales, OSCR and the Charity Commission for Northern Ireland issue a number of helpful publications. These can be downloaded from the relevant site listed below:

England & Wales: <https://www.gov.uk/government/organisations/charity-commission>

Scotland: <https://www.oscr.org.uk/>

Northern Ireland: <http://www.charitycommissionni.org.uk>

All Groups, Districts, Counties/Areas/Regions are required by Policy, Organisation & Rules and this factsheet to produce an annual report and accounts which must be passed on in accordance with Policy, Organisation & Rules. If the Group, District, County/Area/Region is registered with a charity regulator then the annual report and accounts must be sent to them as outlined in regulation guidance.

The Scout Association would prefer that any approaches to any of the regulators should be co-ordinated by relevant Country Headquarters.

Appendix 1

A – ENGLAND & WALES

ELIGIBILITY FOR APPOINTMENT AS AUDITOR, INDEPENDENT EXAMINER OR SCRUTINEER

1. Where gross income does not exceed £25,000

The Trustees may appoint a Scrutineer, i.e. an independent person who is reasonably believed by the Trustees to have the requisite knowledge and practical experience to carry out the work programme for Scrutineers. The terms of engagement should be specified in writing, referring to the Work Programme in Appendix 3. Alternatively they may, if they wish, appoint an Independent Examiner or a Registered Auditor.

2. Where gross income is more than £25,000 but does not exceed £100,000

The Trustees will normally appoint an Independent Examiner who is an independent person they reasonably believe to have the requisite ability and practical experience to carry out a competent examination of the accounts. The Charity Commission for England & Wales have previously suggested a person such as a bank or building society manager or retired accountant.

They may not appoint a Scrutineer but they may, if they wish, appoint a Registered Auditor.

3. Where gross income is more than £100,000 but does not exceed £250,000

The Trustees will normally appoint an Independent Examiner who must have a recognised accounting qualification that the Trustees believe is appropriate in the circumstances. (In cases of doubt in relation to the qualification the Trustees should seek guidance from the District/County/Area/Region Treasurer). They may not appoint a Scrutineer or Independent Examiner who does not hold a recognised accounting qualification but they may, if they wish, appoint a Registered Auditor.

4. Where the gross income exceeds £250,000 but does not exceed £1 million in the year, and gross assets are less than £3.26m

The requirements are as in 3 above but the qualification holder must be a member of one of the following bodies:

- the Institute of Chartered Accountants in England & Wales;
 - the Institute of Chartered Accountants of Scotland;
 - the Institute of Chartered Accountants in Ireland;
 - the Association of Chartered Certified Accountants;
 - the Association of Authorised Public Accountants;
 - the Association of Accounting Technicians;
 - the Association of International Accountants;
 - the Chartered Institute of Management Accountants;
 - the Institute of Chartered Secretaries and Administrators;
 - the Chartered Institute of Public Finance and Accountancy;
 - the Certified Public Accountants Association;
 - the Institute of Financial Accountants;
 - the Certified Public Accountants Association (England & Wales and Northern Ireland only)
- or
- A fellow of the Association of Charity Independent Examiners (England & Wales only);

5. Where the gross income exceeds £1 million in the year, or gross income exceeds £250,000 and gross assets exceed £3.26m.

The Trustees must appoint a Registered Auditor to carry out an audit.

The annual limits in 1 to 3 above and the lower limit in 4 above refer to the year under review.

The appointee cannot hold any other position in the Group, District or County/Area, as appropriate.

A – SCOTLAND ELIGIBILITY FOR APPOINTMENT AS AUDITOR, INDEPENDENT EXAMINER OR SCRUTINEER

1. Where gross income does not exceed £24,999

The Trustees will normally appoint an Independent Examiner who is an independent person they reasonably believe to have the requisite ability and practical experience to carry out a competent examination of the accounts. The OSCR have suggested a person such as a bank or building society manager or retired accountant.

Alternatively they may wish to appoint a Registered Auditor.

2. Where gross income is more than £25,000 but does not exceed £499,999

The Trustees will normally appoint an Independent Examiner who must have a recognised accounting qualification that the Trustees believe is appropriate in the circumstances and be a member of one of the following bodies:

- the Institute of Chartered Accountants in England & Wales;
 - the Institute of Chartered Accountants of Scotland;
 - the Institute of Chartered Accountants in Ireland;
 - the Association of Chartered Certified Accountants;
 - the Association of Authorised Public Accountants;
 - the Association of Accounting Technicians;
 - the Association of International Accountants;
 - the Chartered Institute of Management Accountants;
 - the Institute of Chartered Secretaries and Administrators;
 - the Chartered Institute of Public Finance and Accountancy;
 - the Certified Public Accountants Association;
 - the Institute of Financial Accountants;
- or
- A full member of the Association of Charity Independent Examiners
 - A person appointed by the Accounts Commission for Scotland
 - The Auditor General for Scotland

They may not appoint an Independent Examiner who does not hold a recognised accounting qualification but they may, if they wish, appoint a Registered Auditor.

3. Where the gross income exceeds £500,000

The Trustees must appoint a Registered Auditor to carry out an audit.

The annual limits in 1 and 2 above and the lower limit in 3 above refer to the year under review.

The appointee cannot hold any other position in the Group, District, or Region, as appropriate.

A - NORTHERN IRELAND ELIGIBILITY FOR APPOINTMENT AS AUDITOR, INDEPENDENT EXAMINER OR SCRUTINEER

1. Where gross income does not exceed £25,000

The Trustees will normally appoint an Independent Examiner who is an independent person they reasonably believe to have the requisite ability and practical experience to carry out a competent examination of the accounts. The Charity Commission for Northern Ireland have previously suggested a person such as a bank or building society manager or retired accountant.

They may not appoint a Scrutineer but they may, if they wish, appoint a Registered Auditor.

2. Where gross income is more than £25,001 but does not exceed £500,000

The Trustees will normally appoint an Independent Examiner who must have a recognised accounting qualification that the Trustees believe is appropriate in the circumstances and be a member of one of the following bodies:

- the Institute of Chartered Accountants in England & Wales;
 - the Institute of Chartered Accountants of Scotland;
 - the Institute of Chartered Accountants in Ireland;
 - the Association of Chartered Certified Accountants;
 - the Association of Authorised Public Accountants;
 - the Association of Accounting Technicians;
 - the Association of International Accountants;
 - the Chartered Institute of Management Accountants;
 - the Institute of Chartered Secretaries and Administrators;
 - the Chartered Institute of Public Finance and Accountancy;
 - the Certified Public Accountants Association;
 - the Institute of Financial Accountants;
 - the Certified Public Accountants Association
- or
- A full member of the Association of Charity Independent Examiners

They may not appoint a Scrutineer or Independent Examiner who does not hold a recognised accounting qualification but they may, if they wish, appoint a Registered Auditor.

3. Where the gross income exceeds £500,000

The Trustees must appoint a Registered Auditor to carry out an audit.

The annual limits in 1 and 2 above and the lower limit in 3 above refer to the year under review.

The appointee cannot hold any other position in the Group, District or County, as appropriate.

B – ENGLAND & WALES, SCOTLAND AND NORTHERN IRELAND TYPES OF ACCOUNTS

1. Gross income in the year for Groups, Districts and Counties/Areas/Regions (excluding membership fees paid to Headquarters), does not exceed £250,000

England & Wales, Scotland and Northern Ireland:

Either Receipts and Payments Accounts together with a Statement of Assets and Liabilities may be adopted or, if the Trustees wish, they may produce Accruals Accounts.

If the Receipts and Payments basis is chosen the accounts must comply with the relevant regulatory guidance which is based on the Statement of Recommended Practice (SORP).

England & Wales: CC16 Receipts and payments <https://www.gov.uk/government/collections/receipts-and-payments-accounts-pack-cc16>

Scotland: Scottish Charity Accounts guidance booklet <http://www.oscr.org.uk/charities/managing-your-charity/charity-accounting/receipts-and-payments-accounts>

Northern Ireland: ARR03 Receipts and payments accounts guidance <https://www.charitycommissionni.org.uk/manage-your-charity/annual-reporting/accounting-and-reporting-essentials/>

2. Gross income in the year for Groups, Districts and Counties/Areas/Regions (excluding membership fees paid to Headquarters) exceeding £250,000

England & Wales:

Accruals Accounts must be produced. They must comply with the full requirements of the SORP and with CC17 - Accruals Accounts Pack – SORP FRS 102 which is guidance based on the SORP.

<https://www.gov.uk/government/collections/accruals-accounts-pack-cc17-sorp-frs-102>

Scotland:

Accruals Accounts must comply with the full requirements of the SORP and with Part 3 of the Scottish Charity Accounts guidance produced by the OSCR.

<http://www.oscr.org.uk/media/2064/2015-10-28-amended-scottish-charity-accounts-guide.pdf>

Northern Ireland:

Accruals Accounts must comply with the full requirements of the SORP and with ARR04 – Accrual Accounts guidance produced by the Charity Commission for Northern Ireland.

<https://www.charitycommissionni.org.uk/media/127297/arr04-accruals-accounts-v20.pdf>

Appendix 2 – Summary of Type of Accounts and Type of Audit/Examination

ENGLAND & WALES			
Gross Income thresholds	Type of accounts	Minimum external scrutiny	Information required by the Charity Commission for England & Wales (if registered with them)
£0 - £24,999	Receipts and payments & Statement of Assets & Liabilities	A Scrutineer	<i>See appendix 4.</i>
£25,000 - £99,999	Receipts and payments & Statement of Assets & Liabilities	An Independent Examiner	
£100,000 - £249,999	Receipts and payments & Statement of Assets & Liabilities	An Independent Examiner with a recognised accounting qualification	
£250,000 - £1 million	Accrual in accordance with SORP	An Independent Examiner who is a member of a professional body*	
£1 million + **	Accrual in accordance with SORP	A registered Auditor	
SCOTLAND			
Gross Income thresholds	Type of accounts	Minimum external scrutiny	Information required by OSCR (if registered with them)
£0 - £249,999	Receipts and payments & Statement of Assets & Liabilities	An Independent Examiner	Accounts Annual Return
£250,000 - £499,999	Accrual in accordance with SORP	An Independent Examiner who is a member of a professional body*	Comparative figures for the previous period Trustees' annual report (signed by at least 1 trustee)
£500,000 +	Accrual in accordance with SORP	A registered Auditor*	Scottish Charity number
NORTHERN IRELAND			
Gross Income thresholds	Type of accounts	Minimum external scrutiny	Information required by the Charity Commission for Northern Ireland
£0 - £250,000	Receipts and payments & Statement of Assets & Liabilities	An Independent Examiner	Annual Return Trustees' annual report
£250,001 - £499,999	Accrual in accordance with SORP	An Independent Examiner who is a member of a professional body*	Accounts Northern Ireland Charity Number
£500,000 +	Accrual in accordance with SORP	A registered Auditor	Independent Examination or Audit report

*As detailed by the Charity Commission for England & Wales, OSCR and the Charity Commission for Northern Ireland.

** or income exceeds £250,000 and gross assets exceed £3.26 million.

Appendix 3

WORK PROGRAMME FOR A SCRUTINEER OR ADDITIONAL WORK FOR AN INDEPENDENT EXAMINER

- Check cash book(s) balance at the start of the year agrees with previous accounts.
- Vouch a selection of payments including reimbursement of expenses.
- Vouch a selection of receipts.
- Test entries with bank statements.
- Obtain a copy of bank reconciliation(s), check and agree with bank statement(s).
- Test additions in cash book(s) and other accounting records.
- Check figures entered on accounts from cash book(s)/day books via summaries or ledgers if necessary.
- Ensure all activities (including all Sections) have been accounted for and included in the above tests. If not, ensure notes to the accounts disclose this or state it in the scrutineer's/external examiner's report to the Trustees.
- Obtain written confirmation of cash balances held by officers (i.e. any floats etc).
- Inspect vehicle log books.
- Obtain confirmation that deeds, share certificates etc. are held securely by the holders, such as The Scout Association Trust Corporation, bankers, solicitors, etc.
- Review liabilities for reasonableness and test documentation.
- Review assets for reasonableness.
- Confirm that a stock count has been made of major items of equipment, badge stocks, etc.
- Read relevant Minutes.
- Confirm no income or receipts were subject to special restrictions which need to be shown in the accounts.

Appendix 4 - Information required by the Charity Commission for England & Wales (if registered with them)

Annual income	List of information required
£0 - £9,999	Registered charity number An online annual return to update the key information held by the Charity Commission for England & Wales
£10,000 - £24,999	Registered charity number Start and end dates for the financial period being reported Total income and total spending for the financial period being reported Total spending outside of England & Wales (if applicable)
£25,000 – £249,999	Registered charity number Accounts (in PDF format) Independent examiner or auditor's report (in PDF format) Trustees' annual report Serious Incident report (if reported to the Charity Commissioner for England & Wales or not)
£250,000 - £999,999 (total assets not exceeding £3.26 million)	Registered charity number Accounts (in PDF format) Extra financial information from the accounts Independent examiner or auditor's report (in PDF format) Trustees' annual report (in PDF format) Serious Incidents report (whether or not they have been reported to the Charity Commissioner for England & Wales)
£1 million + (or gross assets exceed £3.26m and gross income exceeds £250,000)	Registered charity number Accounts (in PDF format) Extra financial information from the accounts Independent examiner or auditor's report (in PDF format) A full Trustees' annual report (in PDF format) as described by the Charity Commission for England & Wales. Serious Incidents report (whether or not they have been reported to the Charity Commissioner for England & Wales)