



## ***... abatement guidance***

The abatement scheme was devised to help Groups that experience **exceptional difficulties** in raising membership subscriptions, because of **severe hardship among most of the members of the Group/Unit** and their families generally.

As it is intended to grant abatement to about 5% of Groups in Scotland, we are anxious to identify the neediest in terms of the above criteria. To this end Scottish Headquarters will rely in large measure on the assessment of Group Scout Leaders, District Commissioners and Assistant Regional Commissioners (Development), who are asked to encourage applications from the most needy while refraining from applying for Groups whose difficulties are less severe.

The following guidelines are intended to help both GSLs/Unit Leaders and Commissioners when considering whether or not a particular Group may be eligible for abatement. Three key factors should be assessed, as follows:

(a) **"exceptional difficulties..."**

This would apply if the Group's funds are insufficient to meet the payment of subscriptions and if it is simply not possible to raise the money by direct levy or through fundraising activities. A demand for payment by members or their parents would probably result in members leaving the Group, and the leaders might be tempted either to understate the Group's census returns or to find the necessary sum from their own pockets.

(b) **"... severe hardship..."**

This means the kind of financial hardship that can arise, for example, where a young person's parents are unemployed or where the young person comes from a single-parent family. Communities where severe hardship is common may, in some parts of Scotland, be designed as urban aid areas or areas of priority treatment. It is not intended that Groups should conduct a means test survey to ascertain the position. From their regular dealings with the young people, Scouters will have a good idea what their financial background is - whether they can afford to buy uniforms or afford to go on a special activity, etc.

(c) **"... among most of the members of the Group ..."**

This should be interpreted literally; a Group is only eligible if more than half its members are in a position of extreme hardship. (Many Groups that have a disadvantaged minority are assisted in some instances by local informal arrangements made by Groups and Districts. This approach should be encouraged.)

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## Financial Records

You should be aware that in February 2004 Scottish Headquarters distributed information about the need to maintain effective financial records for Groups, Districts and Areas. Support material and proformas have been issued to assist Groups. These can be downloaded from the finance section of the Library on the SHQ website.

As a major charity The Scout Association has a responsibility to demonstrate that all charitable monies are being accounted for in an appropriate manner. It is a requirement for every Scout Group to produce an annual statement of accounts and this applies as much to Groups in receipt of abatement as to others.

All applications for abatement must be accompanied by the latest available set of accounts.

POR Chapter 4 Rule 4.21 (f)(1) states that The District Executive Committee exists to support The District Commissioner.....and to provide support for Scout Groups and Explorer Scout Units in the District. Financial Administration is one area that can benefit from District input.

**The committee will not support applications that are not accompanied by these accounts.**

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