

CHARITY NUMBER 1044614

25TH EALING SCOUT GROUP

**REPORT OF THE BOARD OF TRUSTEES
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

25TH EALING SCOUT GROUP

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

	Page(s)
Legal and administrative information	1
Trustees' Annual Report	2
Independent Examiner's Report to the Trustees	3
Receipts and Payments Account summary	4
Receipts and Payment Accounts	5, 6
Statement of Assets and Liabilities (and Notes to the Accounts)	7

25th Ealing Scout Group

LEGAL AND ADMINISTRATION INFORMATION AS AT 31 MARCH 2021

25th Ealing Scout Group is a registered charity and is a trust established under its Rules which are common to all scout Groups in the UK.

Governing Document Scout Group Rules under The Royal Charter of the Scout Association

Charity Registration No.: 1044614

Scout Association group registration no.: 38660

Trustees:

Adrian Williams resigned 23/09/2020

Alice Hall

Dr Richard Baker

Nisha Patel

Andrew Hirst

Paul Adams appointed 20/01/2020

resigned 18/10/2021

Huw Morris appointed 18/10/2021

Contact, and Treasurer's Name and Address: Huw Morris
56 Oxford Road
London
W5 3ST

Executive Committee Officers: *Elected*

Chairman Richard Baker *for full accounting period*

Group Treasurer Adrian Williams *until 23/09/2020*

Acting Group Treasurer Huw Morris *from 29/10/2020*

Group Secretary Paul Adams *for full accounting period*

Executive Committee Officers: *Nominated* - Appointment

Acting Group Scout Leader Alice Hall *for full accounting period*

Cub Scout Leader Nisha Patel *for full accounting period*

Executive Committee:

The elected and non-elected trustees make up the executive committee, which meets twice a term. During this accounting period, the executive committee met on the following dates:

July AGM

18/05/2020

14/09/2020

29/10/2020

23/11/2020

25/01/2021

29/03/2021

Groups:	Leader(s)	Number at 31 March 2021
Scouts	Alice Hall	31
Cubs	Nisha Patel	25
Beavers	Andrew Hirst	21

Bankers: CafCash Ltd
PO Box 289, West Malling,
Kent, KE19 4TA

Independent Examiner: Mr Ketan Ramesh Patel F.C.C.A.
Merchant & Co.
Chartered Certified Accountants
20 Exhibition House
Addison Bridge Place
LONDON W14 8XP

25th Ealing Scout Group

Trustees annual report for the year ended 31st March 2021

The Trustees of the 25th Ealing Scout Group present their report together with the Independently Examined financial statements of the Charity for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The group is a trust established under its rules which are common to all Groups.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, organisation and rules of the Scout Association.

OBJECTIVES AND ACTIVITIES

Objectives

To promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals and as responsible citizens and members of their local, national and international communities.

The principal activity for achieving the objective is the hiring out of the scout hall in Ealing.

Statement on Public Benefit

The trustees have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, including public benefit guidance.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have continued to ensure that the receipts generated from the rent of the property are used to fund Scouting Activities whilst ensuring that 25th Ealing Scout Group has sufficient funds to continue to operate, and that funds are available for property maintenance. During the year a donation of £10,000 was given to the Ealing and Hanwell District Scout Hardship Fund to support local Scout Groups that are struggling financially, particularly during the covid pandemic. We will continue to support appropriate schemes at the Stoke Poges Camp site and have £52,000 allocated to future projects (approved at the 2015 AGM). The Situation regarding these projects is however unclear given the new management at Stoke Poges; we hope to gain clarity in the coming year.

FINANCIAL REVIEW

Financial results

The results for the year are set out on pages 4 to 7. The 25th Ealing Scout Group continued to benefit from rent received from Busy Bees Nursery and the Ealing Elkai Karate Club.

The net result improved from a surplus of £9,889 in 2020 to a surplus of £15,923 in 2021. The reduction of expenditure for camps and activities as well as general expenditure due to restrictions caused by the Covid epidemic was met by increased camps and activity receipts partly from refunds from previously booked camps and activities and a decrease in rental income. A grant of £10,000 in assistance of the corona virus epidemic was received from Ealing Council and has been earmarked to assist suitable charities. The 25th Scout Group supported the Ealing and Hanwell District Scout Hardship Fund with a donation of £10,000 during the year.

Reserves policy

The Group continues to have a policy of maintaining two years worth of cash reserves to ensure that any emergency funding requirement can be supported. It was felt that this level of cash was appropriate given the historic level of expenditure.

As mentioned above the Group has agreed to ring fence £52,000 for the District Project at Stoke Poges although with the change of manager and focus of priorities at the site this is currently under review.

The Group will continue to support projects which the District indicate would be beneficial for the development of Scouting subject to the above reserve policy.

Trustees' responsibilities

The accounts have been drawn up on the receipts and payments basis in accordance with charity regulations for small charities, consistent with the previous year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on:

21/12/2021

and signed on their behalf by:

.....
Dr Richard Baker (Trustee)

**INDEPENDENT EXAMINER'S REPORT
to the Trustees of 25th Ealing Scout Group**

I report to the trustees on my examination of the accounts of 25th Ealing Scout Group ('the charity') for the year ended 31 March 2021, which comprise the summary of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees as a body, in accordance with section 145 Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 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.

Mr Ketan Ramesh Patel F.C.C.A.
Independent Examiner
Merchant & Co.
Chartered Certified Accountants
20 Exhibition House
Addison Bridge Place
London W14 8XP

Date: 19/01/2022

25th Ealing Scout Group

Receipts & payments account summary for year to 31st March 2021

	2020/21	2019/20
	£	£
Total receipts	38,009	37,268
Total payments	<u>(22,086)</u>	<u>(27,379)</u>
Net receipts	15,923	9,889
Cash, bank and similar funds brought forward	<u>108,390</u>	<u>98,501</u>
Cash, bank and similar funds carried forward	<u>124,313</u>	<u>108,390</u>

The above account and accompanying statement of assets and liabilities were approved by the Trustees on: 21/12/2021

and signed on their behalf by: Dr Richard Baker
(Trustee)

25th Ealing Scout Group

Receipts for the year to 31st March 2021

	Notes	2020/21 £	2019/20 £
Donations		40	-
Grants	1	10,000	-
		<u>10,040</u>	<u>-</u>
MEMBERSHIP SUBSCRIPTIONS			
Group members subscriptions	2	1,328	3,500
Annual Membership fees to District ('Capitation')		(3,990)	(3,839)
		<u>(2,662)</u>	<u>(339)</u>
INVESTMENT INCOME RECEIVED			
Bank interest		351	539
HUT INCOME			
Hall hire	3	27,600	34,350
ACTIVITIES			
Camps and activities		2,680	2,718
		<u>38,009</u>	<u>37,268</u>
Total receipts for the year		<u>38,009</u>	<u>37,268</u>

1 Coronavirus assistance grant from Ealing Council.

The receipt of the grant was discussed by the trustees in a meeting on 29 November 2020, and the whole amount has been earmarked for suitable charitable causes. (See Note 1 Page 6 and Note 5 Page 7)

2 Membership income from this group's members. These are received by cheque and banked, or, in cash and may be used to pay for activities. The amount showing in each year's accounts depends on when the 3 main cash floats records are settled and analysed. Income received from Group members does not necessarily correlate directly with the outgoing Annual Membership fees paid to District.

3 The tenants were not billed for their share of utility bills during this reporting period. Happy Child Busy Bees Nursery paid rent for 9 months only.

25th Ealing Scout Group

Payments for the year to 31st March 2021 (excluding capitation)

		2020/21	2019/20
	Notes	£	£
Hut		4,937	4,352
Utility services		4,721	4,811
Camps and activities		(476)	12,083
General expenditure		697	5,305
Independent examination		816	768
Bank charges		69	60
Donation to 'Met Christmas Appeal' for children in care	1	1,322	-
District 'Hardship Fund'		<u>10,000</u>	<u>-</u>
Total payments for the year		<u>22,086</u>	<u>27,379</u>

1 Use of Coronavirus assistance grant from Ealing Council.

The remainder of the grant (£8,678) will be paid out after the year end, and is shown in the 'Statement of Assets and Liabilities' on Page 7, as 'Donation to charities', in the 'Liabilities' section.

25th Ealing Scout Group

Statement of assets & liabilities at 31st March 2021

	Notes	2021 £	2020 £
<u>CASH FUNDS (all unrestricted)</u>			<i>(as restated)</i>
CAF bank current account		39,091	26,011
CAF Gold Account - save		9,687	8,447
CAF Gold account - deposit		4,473	3,177
Virgin Savings Account		70,562	70,216
Cash in Hand		500	539
		<u>124,313</u>	<u>108,390</u>
<u>ASSETS RETAINED FOR CHARITY'S OWN USE</u>			
Assets at insurance replacement values:			
Building - Scout HQ	1,2	337,663	337,663
Scout equipment	2	53,152	53,152
		<u>390,815</u>	<u>390,815</u>
<u>ASSETS</u>			
Deposit - hang-gliding		400	-
		<u>400</u>	<u>-</u>
<u>LIABILITIES</u>			
Overpayment rent	3	1,735	1,255
Expense payments		117	278
Independent Examinations (2 years)	4	1,987	1,813
Donation to charities, out of Ealing Council's coronavirus assistance grant	5	8,678	-
		<u>12,517</u>	<u>3,346</u>

- Title to the Building is held by The Scout Association Trust Corporation as custodian trustee.
- The values shown are the insured valuations, at each period end, as per our Scout Property and Equipment Insurance policy with Unity Insurance Services (for Scouting groups etc.).
- As restated: Previous year's figure did not include an overpayment of rent of £1,255.
- Merchant & Co have been instructed by the previous and current Group Treasurers to continue to carry out Independent Examinations, and assist with preparing charity accounts for filing with the Charity Commission.
- The Trustees agreed in the meeting on 23 November 2020 to donate the Coronavirus assistance grant of £10,000 received from Ealing Council to various charities (see Note 1 Page 5). Of this, £1,322 has already been donated to 'Met Christmas Appeal' (see Note 2 Page 6). The balance is earmarked for 3 other causes being, 'Race Around the World' (endangered Scout groups), 'Magic Breakfast' organisation (feeding hungry school children) and purchase of 'ShelterBoxes'.
- Related party disclosures. The District scout group 'Ealing and Hanwell District Scouts' (registered charity number 303622) provides land at Stoke Poges for use by member groups. District also collects the capitation dues on behalf of the Scouts Association.