

CHARITY NUMBER 1044614

25TH EALING SCOUT GROUP

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

FOR THE YEAR ENDED 31 MARCH 2022

25TH EALING SCOUT GROUP

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FOR THE YEAR ENDED 31 MARCH 2022**

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25th Ealing Scout Group

LEGAL AND ADMINISTRATION INFORMATION AS AT 31 MARCH 2022

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:

Alice Hall
Dr Richard Baker
Nisha Patel
Andrew Hirst

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

Executive Committee Officers: *Elected*

Chairman	Richard Baker	<i>for full accounting period</i>
Group Treasurer	Huw Morris	<i>for full accounting period</i>
Group Secretary	Paul Adams	<i>for full accounting period</i>

Executive Committee Officers: *Nominated* - Appointment

Group Scout Leader	Alice Hall	<i>for full accounting period</i>
Scout Leader	Alice Hall	<i>for full accounting period</i>
Cub Scout Leader	Nisha Patel	<i>for full accounting period</i>
Beaver Leader	Adrian Hirst	<i>for full accounting period</i>

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:

24/05/2021
20/09/2021
18/10/2021 AGM
06/11/2021 Emergency exec re Kitchen
07/02/2022
25/04/2022

Groups:	Leader(s)	Number at 31 March 2022
Scouts	Alice Hall	21
Cubs	Nisha Patel	26
Beavers	Andrew Hirst	25

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 2022

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 2022.

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 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 readily available for property maintenance and repair. During the year donations were made to 7th Hanwell Scout Group for their building works fund (£2,500), the Scouts Hardship Fund (£5,000), and others (£1,590). We are no longer specifically allocating large funds for work at Stoke Poges activity centre as this is now under new management and the future projects that these funds were allocated for are no longer in place.

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 dropped from a surplus of £15,923 in 2021 to a surplus of £6,424 in 2022, mainly caused by the re-start of camps and activities during the year, which are partly subsidised by the 25th Ealing Scout Group. As decided last year, the money received from the covid grant was paid over to various charities at our discretion. However, the increased subscription income as a result of the sections re-opening after covid, together with the rent now paid for a full year again helped to grow our cash reserves from £124,313 in 2021 to £130,737 in 2022.

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.

There is no longer a requirement to set aside funds for the Stoke Poges site, as this is now under new management. 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:

12-11-2022

and signed on their behalf by:

.....
Alice Hall (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 2022, 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: 22/11/2022

25th Ealing Scout Group

Receipts & payments account summary for year to 31st March 2022

	2021/22	2020/21
	£	£
Total receipts	36,148	38,009
Total payments	<u>(29,724)</u>	<u>(22,086)</u>
Net receipts	6,424	15,923
Cash, bank and similar funds brought forward	<u>124,313</u>	<u>108,390</u>
Cash, bank and similar funds carried forward	<u>130,737</u>	<u>124,313</u>

The above account and accompanying statement of assets and liabilities were approved by the Trustees on: 12-11-2022

and signed on their behalf by: Alice Hall
(Trustee)

25th Ealing Scout Group

Receipts for the year to 31st March 2022

	Notes	2021/22 £	2020/21 £
Donations		-	40
Grants	1	-	10,000
		-	10,040
MEMBERSHIP SUBSCRIPTIONS			
Group members subscriptions	2	2,295	1,328
Annual Membership fees to District ('Capitation')		(4,131)	(3,990)
		(1,836)	(2,662)
INVESTMENT INCOME RECEIVED			
Bank interest		96	351
HUT INCOME			
Hall hire	3	35,400	27,600
ACTIVITIES			
Camps and activities		2,488	2,680
Total receipts for the year		36,148	38,009

1 Previous year - 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. Both tenants paid a full year's rent (2021: Happy Child Busy Bees Nursery paid rent for 9 months only).

25th Ealing Scout Group

Payments for the year to 31st March 2022 (excluding capitation)

		2021/22	2020/21
	Notes	£	£
Hut		6,304	4,937
Utility services		4,942	4,721
Camps and activities		5,336	(476)
General expenditure		1,983	697
Independent examination		1,973	816
Bank charges		96	69
Donation to charities	1	9,090	1,322
District 'Hardship Fund'		-	10,000
Total payments for the year		<u>29,724</u>	<u>22,086</u>

1 Donations to various charities are funded by the remaining balance of the Covid grant of £8,678 plus an additional donation £412 and used as follows:

Magic Breakfast	£ 1,000
Shelterbox	£ 590
Round the World Hardship Fund	£ 5,000
7th Hanwell Warren Fund	£ 2,500
	<u>£ 9,090</u>

25th Ealing Scout Group

Statement of assets & liabilities at 31st March 2022

	Notes	2022 £	2021 £
<u>CASH FUNDS (all unrestricted)</u>			
CAF bank current account		41,829	39,091
CAF Gold Account - save		13,663	9,687
CAF Gold account - deposit		4,464	4,473
Virgin Savings Account		70,655	70,562
Cash in Hand		126	500
		<u>130,737</u>	<u>124,313</u>
<u>ASSETS RETAINED FOR CHARITY'S OWN USE</u>			
Assets at insurance replacement values:			
Building - Scout HQ	1,2	349,481	337,663
Scout equipment	2	55,012	53,152
		<u>404,493</u>	<u>390,815</u>
<u>ASSETS</u>			
Deposit - hang-gliding		-	400
<u>LIABILITIES</u>			
Overpayment rent		2,215	1,735
Expense payments		1,278	117
Independent Examinations (2021: 2 years)	3	1,000	1,987
Donation to charities, out of Ealing Council's coronavirus assistance grant	4	-	8,678
		<u>4,493</u>	<u>12,517</u>

- 1 Title to the Building is held by The Scout Association Trust Corporation as custodian trustee.
- 2 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.).
- 3 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.
- 4 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). The remaining balance of £8,678 was earmarked for 3 causes (see note 1 page 6).
- 5 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.