

CHARITY NUMBER 1044614

25TH EALING SCOUT GROUP

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

FOR THE YEAR ENDED 31 MARCH 2024

25TH EALING SCOUT GROUP

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FOR THE YEAR ENDED 31 MARCH 2024**

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25th Ealing Scout Group

REFERENCE AND ADMINISTRATION DETAILS

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.

Charity Registration No.: 1044614
Scout Association group registration no.: 38660
Trustees: Andrew Hirst
Alice Hall
Rachel Morris
Nisha Patel
Huw Morris *from 16th October 2023*
Principal Address: Huw Morris
56 Oxford Road
London
W5 3ST

The leadership structure follows the Scout Association new recommendations with a Group Trustee Board and a Group Leadership Team. There is no longer an Executive Committee in place.

Group Trustee Board

Group Chair	Rachel Morris	<i>from 10 June 2023</i>
Group Treasurer	Huw Morris	<i>for full accounting period</i>
Group Secretary / Beavers Team Leader	Andrew Hirst	<i>for full accounting period</i>
Group Lead Volunteer & Scouts Team Leader	Alice Hall	<i>for full accounting period</i>
Cubs Team Leader	Nisha Patel	<i>for full accounting period</i>

Group Trustee Board Meeting dates:

22nd May 2023
10th June 2023 - 25th Ealing Group AGM
19th November 2023
12th February 2024

Group Leadership Team - Section Leaders

From January 2024 we now have a wider Group Leadership Team (GLT). This group consists of Section Leadership teams, Parent Representatives, Quartermaster, and potentially a Site Manager and Group Administration Assistant.

The GLT will meet once a term to discuss broader Group strategic, development, section, and session related topics.

Meeting dates:

22nd January 2024	First meeting
29th April 2024	

GROUPS	Leader(s)	Number at 31st March 2024
Scouts	Alice Hall	24
Cubs	Nisha Patel	28
Beavers	Andrew Hirst	24

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
2 Craven Road
Ealing, London
W5 2UA

25th Ealing Scout Group

Trustees annual report for the year ended 31st March 2024

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 2024.

The Trustees have elected to prepare a Receipts and Payments Account and a Statement of Assets and Liabilities in accordance with section 133 of the Charities Act 2011.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Governing document is the Scout Group Rules under the Royal Charter of the Scout Association.

25th Ealing Scout Group is a normal unincorporated charity in the same way as many other Scout Groups. At present the Scouts Association Trust Corporation (SATC) is the custodian trustee on behalf of the 25th Ealing Scout Group. The SATC is a separate legal entity purely for Scouting Charities/Groups to administer their land and assets.

The structure and governance follows the newly introduced recommendations from the Scout HQ with a Group Trustee Board and a Group Leadership Team.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. One new trustee, Huw Morris, was appointed in 2023-24.

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.

Activities

The activities undertaken by the Group for achieving the objective is principally the running of Scouting groups for young people on a weekly basis (Beavers Ages 6-8, Cubs Ages 8-10.5 and Scouts Ages 10.5-14) together with additional activities on a frequent basis (e.g. camping, sports, community events, games, educational visits etc.).

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 the "public aspect" and the "benefit aspect".

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Groups described above continue to thrive and are actively led by fully engaged and committed Leaders with able support from assistant leaders and parents. The Group benefits financially from the ownership of The Scout Hall, which is let to a Nursery Group and a local Karate Club. We have continued to ensure that receipts generated from the rent of the property are used to fund general 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. Major property works are planned for late 2024.

FINANCIAL REVIEW

Financial results

The financial results for the year are set out on pages 5 to 8. The 25th Ealing Scout Group continued to benefit from monthly rent received from Busy Bees Nursery and the Ealing Elkai Karate Club. The net result decreased from a surplus of £27,579 in 2022-23 to a surplus of £17,407 in 2023-24, mainly due to a one-off catch-up on income relating to prior year rent of £12,031 received in 2022-23. The cash reserves increased from £158,316 in 2022-23 to £175,723 in 2023-24.

Reserves policy

The Group continues to have a policy of maintaining as a minimum two years 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. Current levels of funding are above this minimum threshold. It is anticipated that there will be substantial expense incurred in 2024-25 on renovating the property.

25th Ealing Scout Group

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. The charity has created and ratified key financial management policies to that effect.

Approved by the trustees on 02/12/2024

and signed on their behalf by:

Rachel Morris (Chair of Trustees)

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 2024, 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

2 Craven Road

Ealing

London W5 2UA

Date: 03/01/2025

25th Ealing Scout Group

Receipts & payments account summary for year to 31st March 2024

	2023/24	2022/23
	£	£
Total receipts	51,547	65,664
Total payments	<u>(34,140)</u>	<u>(38,085)</u>
Net receipts	17,407	27,579
Cash, bank and similar funds brought forward	<u>158,316</u>	<u>130,737</u>
Cash, bank and similar funds carried forward	<u>175,723</u>	<u>158,316</u>

The above account and accompanying statement of assets and liabilities were approved by the trustees on 02/12/2024

and signed on their behalf by:
Rachel Morris (Chair of Trustees)

25th Ealing Scout Group

Receipts for the year to 31st March 2024

	Notes	2023/24 £	2022/23 £
MEMBERSHIP SUBSCRIPTIONS			
Group members subscriptions	1	4,355	3,132
Annual Membership fees to District ('Capitation')		<u>(4,033)</u>	<u>(3,744)</u>
		<u>322</u>	<u>(612)</u>
INVESTMENT INCOME RECEIVED			
Bank interest		<u>1,469</u>	<u>392</u>
HUT INCOME			
Hall hire		39,483	40,396
Share of utility services (2022-23 - backdated)	2	4,268	10,770
Hall hire - backdated pre 22-23	2	-	10,207
		<u>43,751</u>	<u>61,373</u>
ACTIVITIES			
Camps and activities		<u>6,005</u>	<u>4,511</u>
Total receipts for the year		<u><u>51,547</u></u>	<u><u>65,664</u></u>

1 Membership income from this group's members 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.

2 In previous reporting periods one tenant was not billed for their share of utility bills and part of the rent.

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Payments for the year to 31st March 2024 (excluding capitation)

		2023/24	2022/23
	Notes	£	£
Hut		5,362	5,901
Utility services		7,513	14,262
Camps and activities		14,948	9,729
General expenditure		4,313	4,719
Capital expenditure		894	-
Independent examination		1,050	1,002
Bank charges		60	72
Donation to charities	1	<u>-</u>	<u>2,400</u>
Total payments for the year	2	<u>34,140</u>	<u>38,085</u>
1 Greater London Middlesex West Scouts Group		-	1,800
The Scouts Association		<u>-</u>	<u>600</u>
		<u>-</u>	<u>2,400</u>

2 VAT is not reclaimable on expenditure made from this Fund.

25th Ealing Scout Group

Statement of assets & liabilities at 31st March 2024

	Notes	2024 £	2023 £
<u>CASH FUNDS (all unrestricted)</u>			
CAF bank current account		68,076	62,567
CAF Gold Account - save		30,002	20,366
CAF Gold account - deposit		4,593	4,495
Virgin Savings Account		71,546	70,841
Equals card balances		1,506	47
		<u>175,723</u>	<u>158,316</u>
<u>ASSETS RETAINED FOR CHARITY'S OWN USE</u>			
Assets at insurance replacement values:			
Building - Scout HQ	3,4	405,119	361,713
Scout equipment	4	62,631	56,938
		<u>467,750</u>	<u>418,651</u>
<u>LIABILITIES</u>			
Overpayment rent		3,175	2,695
Expense payments		1,841	2,674
Independent Examinations	5	1,200	1,000
		<u>6,216</u>	<u>6,369</u>

1 Accounting Policies

These accounts have been prepared on a 'receipts and payments' basis.

2 No amount was paid to Trustees in the year, other than bona fide reimbursements.

3 Title to the Building is held by The Scout Association Trust Corporation as custodian trustee.

4 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.).

5 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.

6 Related parties:

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.