

**CHARITY NUMBER 1044614**

**25TH EALING SCOUT GROUP**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

**25th Ealing Scout Group**

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for the Year Ended 31st March 2025**

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## 25th Ealing Scout Group

### Reference and Administrative Details for the Year Ended 31 March 2025

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.

**Registered Charity Number:** 1044614

**Scout Association Group Registration Number:** 38660

**Trustees:**

Andrew Hirst	
Alice Hall	
Rachel Morris	
Nisha Patel	
Huw Morris	
Alison McCulloch	<i>Appointed 6 October 2025</i>
Marcus Keith Hunt	<i>Appointed 6 October 2025</i>

**Principal Address:** 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>for full accounting period</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 Section 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:

12th February 2024  
13th May 2024  
16th September 2024  
11th November 2024 [Finance only]  
10th February 2025  
9th June 2025

#### Group Leadership Team - Section Leaders

From January 24 we now have a wider Group Leadership Team (GLT). This group consists of Section Leadership teams, Parent Reps, Quartermaster, and potentially a Site Manager and Group Admin Assistant.

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

#### **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.

<b>GROUPS</b>	<b>Leader(s)</b>	<b>Number at 31st March 2025</b>
Scouts	Alice Hall	36
Cubs	Nisha Patel	25
Beavers	Andrew Hirst	24

**Bankers:** Caf Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

**Independent Examiner:** Merchant & Co  
Chartered Certified Accountants  
2 Craven Road  
Ealing, London  
W5 2UA

## **25th Ealing Scout Group**

### **Report of the Trustees for the Year Ended 31 March 2025**

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 2025.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

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 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.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

To promote the development of young people in achieving their full physical, intellectual and social potential 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. As indicated in the previous year's Trustee Report, major pre-planned property works on the hut were undertaken during the year and the expenditure for 25th Ealing Scout Group on this programme of works was £50,000.

#### **FINANCIAL REVIEW**

##### **Financial results**

The financial results for the year are set out on pages 4 to 7. 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 increased from a surplus of £17,407 for 2023-24 to a deficit of £35,986 in 2024-25, mainly due to the £50,000 expenditure on the hut mentioned above. The cash reserves decreased from £175,723 in 2023-24 to £139,737 in 24-25 as a direct consequence of the planned £50,000 building maintenance expenditure.

##### **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.

**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.

Approved by the trustees on 18th December 2025

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 2025, 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.

**Ketan Ramesh Patel FCCA**

ACCA  
Merchant & Co  
Chartered Certified Accountants  
2 Craven Road  
Ealing  
London  
W5 2UA

Date: 19th December 2025

**25th Ealing Scout Group**

**Receipts & Payments Account Summary**  
**for the Year Ended 31st March 2025**

	<b>2024/25</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
Total receipts	81,948	51,547
Total payments	<u>(117,934)</u>	<u>(34,140)</u>
Net receipts	(35,986)	17,407
Cash, bank and similar funds brought forward	<u>175,723</u>	<u>158,316</u>
<b>Cash, bank and similar funds carried forward</b>	<b><u><u>139,737</u></u></b>	<b><u><u>175,723</u></u></b>

The above account and accompanying statement of assets and liabilities were approved by the trustees on 18th December 2025

and signed on their behalf by: .....

Rachel Morris (Chair of Trustees)

## 25th Ealing Scout Group

### Receipts for the year to 31st March 2025

	Notes	2024/25 £	2023/24 £
<b>MEMBERSHIP SUBSCRIPTIONS</b>			
Group members subscriptions	1	6,330	4,355
Annual Membership fees to District ('Capitation')		<u>(4,389)</u>	<u>(4,033)</u>
		<u>1,941</u>	<u>322</u>
<b>INVESTMENT INCOME RECEIVED</b>			
Bank interest		<u>1,797</u>	<u>1,469</u>
<b>HUT INCOME</b>			
Hall hire		39,483	39,483
Share of utility services (2022-23 - backdated)	2	<u>39,483</u>	<u>4,268</u>
		<u>39,483</u>	<u>43,751</u>
<b>ACTIVITIES</b>			
Camps and activities		<u>35,311</u>	<u>6,005</u>
<b>GRANTS &amp; DONATIONS RECEIVED incl Gift Aid</b>			
		3,416	-
		<u>3,416</u>	<u>-</u>
<b>Total receipts for the year</b>		<u><b>81,948</b></u>	<u><b>51,547</b></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.

## 25th Ealing Scout Group

### Payments for the Year to 31st March 2025 (excluding capitation)

		<b>2024/25</b>	<b>2023/24</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Hut	<b>3</b>	56,479	5,362
Utility services		2,806	7,513
Camps and activities		45,372	14,948
General expenditure		9,059	4,313
Capital expenditure		-	894
Go Cardless Fees		584	-
Independent examination		1,074	1,050
Bank charges		60	60
Donation to charities	<b>1</b>	2,500	-
<b>Total payments for the year</b>	<b>2</b>	<b><u>117,934</u></b>	<b><u>34,140</u></b>
1 Kandersteg Hardship Fund		<u>2,500</u>	-
		<b><u>2,500</u></b>	<b><u>-</u></b>

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

<sup>3</sup> During the year, 25th Ealing Scout Group made a payment of £50,000 towards building and refurbishment works undertaken on the Scout Hut during September and October 2024. The split of costs was 30% paid by 25th Ealing Scout Group, to a maximum of £50,000 inc vat and 70% by BusyBees, the tenant, including VAT.

The transaction was carried out through the 25th Ealing Scout Group's solicitor which cost £3,384. This is also included in the Hut expenditure.

## 25th Ealing Scout Group

### Statement of Assets & Liabilities at 31st March 2025

	Notes	2025 £	2024 £
<b><u>CASH FUNDS (all unrestricted)</u></b>			
CAF bank current account		14,773	68,076
CAF Gold Account - save		47,414	30,002
CAF Gold account - deposit		4,703	4,593
Virgin Savings Account		72,208	71,546
Equals card balances		639	1,506
		<u>139,737</u>	<u>175,723</u>
 <b><u>ASSETS RETAINED FOR CHARITY'S OWN USE</u></b>			
Assets at insurance replacement values:			
Building - Scout HQ	3,4	425,375	405,119
Scout equipment	4	50,000	62,631
		<u>475,375</u>	<u>467,750</u>
 <b><u>LIABILITIES</u></b>			
Overpayment rent		280	3,175
Expense payments		2,002	1,841
Independent Examinations	5	1,200	1,200
		<u>3,482</u>	<u>6,216</u>

#### 1 Accounting Policies

These accounts have been prepared under the historical cost convention, 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.