

# 25TH EALING (GORDON WOODHOUSE) SCOUT GROUP

England & Wales · Charity number 1044614

## Details

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Other names	25TH EALING SCOUTS
Status	Registered
Legal form	Other
Registered	1995-03-10
Register	<a href="#">View on the Charity Commission register</a>

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL INTELLECTUAL SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS AS RESPONSIBLE CITIZENS AND MEMBERS OF THEIR LOCAL NATIONAL AND INTERNATIONAL COMMUNITIES.

**Activities:** Developing with Scouting Activities

## Classification

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- **How:** Provides Human Resources
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People

## Geography

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- **Area of benefit:** NOT DEFINED IN PRACTICE EALING
- Ealing

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,948	£117,934	-	-
2024-03-31	£51,547	£34,140	-	-
2023-03-31	£65,664	£38,085	-	-
2022-03-31	£36,148	£29,724	-	-
2021-03-31	£38,009	£22,086	-	-

## Trustees

Name	Role	Appointed
Alice Hall		2015-12-10
Alison McCulloch		2025-10-06
Andrew Hirst		2018-12-01
Huw Morris		2023-10-16
Marcus Keith Hunt		2025-10-06
Nisha Patel		2018-12-01
Rachel-Anne Morris		2022-10-03

**25TH EALING (GORDON WOODHOUSE) SCOUT GROUP**

England & Wales - Charity number 1044614

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# Accounts

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**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**

**Contents of the Financial Statements  
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>139,737</u></b>	<b><u>175,723</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.

**25TH EALING (GORDON WOODHOUSE) SCOUT GROUP**

England & Wales - Charity number 1044614

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# Accounts

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**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
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	

<b>GROUPS</b>	<b>Leader(s)</b>	<b>Number at 31st March 2024</b>
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. 25<sup>th</sup> 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 25<sup>th</sup> 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**

	<b>2023/24</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
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>
<b>Cash, bank and similar funds carried forward</b>	<b><u>175,723</u></b>	<b><u>158,316</u></b>

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

## 25th Ealing Scout Group

### 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>
<b>Total payments for the year</b>	<b>2</b>	<b><u><u>34,140</u></u></b>	<b><u><u>38,085</u></u></b>
1 Greater London Middlesex West Scouts Group		-	1,800
The Scouts Association		<u>-</u>	<u>600</u>
		<u>-</u>	<u><b>2,400</b></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 £
<b><u>CASH FUNDS (all unrestricted)</u></b>			
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
		<b><u>175,723</u></b>	<b><u>158,316</u></b>
<b><u>ASSETS RETAINED FOR CHARITY'S OWN USE</u></b>			
Assets at insurance replacement values:			
Building - Scout HQ	3,4	405,119	361,713
Scout equipment	4	62,631	56,938
		<b><u>467,750</u></b>	<b><u>418,651</u></b>
<b><u>LIABILITIES</u></b>			
Overpayment rent		3,175	2,695
Expense payments		1,841	2,674
Independent Examinations	5	1,200	1,000
		<b><u>6,216</u></b>	<b><u>6,369</u></b>

#### 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.

**25TH EALING (GORDON WOODHOUSE) SCOUT GROUP**

England & Wales - Charity number 1044614

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# Accounts

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**CHARITY NUMBER 1044614**

**25TH EALING SCOUT GROUP**

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

**FOR THE YEAR ENDED 31 MARCH 2023**

**25TH EALING SCOUT GROUP**

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## 25th Ealing Scout Group

### LEGAL AND ADMINISTRATION INFORMATION AS AT 31 MARCH 2023

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:**

Andrew Hirst  
Alice Hall  
Rachel Morris  
Nisha Patel

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

**Executive Committee Officers: *Elected***

Chairman	Richard Baker	<i>to 7th September 2022</i>
	Rachel Morris	<i>from 10 June 2023</i>
Group Treasurer	Huw Morris	<i>for full accounting period</i>
Group Secretary	Andrew Hirst	<i>from 3 October 2022</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	Andrew Hirst	<i>for full accounting period</i>

**Executive Committee:**

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

25th April 2022 Executive Committee Meeting  
11th June 2022 AGM  
3rd October 2022 Executive Committee Meeting  
23rd January 2023 Executive Committee Meeting  
27th March 2023 Executive Committee Meeting  
10th June 2023 AGM

<b>Groups:</b>	<b>Leader(s)</b>	<b>Number at 31 March 2023</b>
Scouts	Alice Hall	23
Cubs	Nisha Patel	25
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 2023**

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 2023.

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

#### **Governing Document**

25<sup>th</sup> 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 25<sup>th</sup> Ealing Scout Group. The SATC is a separate legal entity purely for Scouting Charities/Groups to administer their land and assets.

#### **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 groups are now fully functioning after the challenges caused by the Covid pandemic during 2020-22. 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.

### **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. In addition, there was a one-off receipt of £10,207 for backdated income owed by the Nursery following a comprehensive review of the license agreement in place. During the year donations of £2,400 were made to attendees of the Scout Association's International Jamboree and Jamborette. The net result increased from a surplus of £6,424 in 2022 to a surplus of £27,579 in 2023, mainly due to the increased income relating to prior year rent and also an increase in the rental charge to the Nursery. Our cash reserves increased from £130,737 in 2022 to £158,316 in 2023. It is anticipated that there will be substantial expense incurred in due course on renovating or rebuilding the property.

#### **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.

#### **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 9/11/2023

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 2023, 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: 17/11/2023

**25th Ealing Scout Group**

**Receipts & payments account summary for year to 31st March 2023**

	<b>2022/23</b>	<b>2021/22</b>
	<b>£</b>	<b>£</b>
Total receipts	65,664	36,148
Total payments	<u>(38,085)</u>	<u>(29,724)</u>
Net receipts	27,579	6,424
Cash, bank and similar funds brought forward	<u>130,737</u>	<u>124,313</u>
<b>Cash, bank and similar funds carried forward</b>	<b><u>158,316</u></b>	<b><u>130,737</u></b>

The above account and accompanying statement of assets and liabilities were approved by the trustees on 9/11/2023.

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

25th Ealing Scout Group

Receipts for the year to 31st March 2023

	Notes	2022/23 £	2021/22 £
<b>MEMBERSHIP SUBSCRIPTIONS</b>			
Group members subscriptions	1	3,132	2,295
Annual Membership fees to District ('Capitation')		<u>(3,744)</u>	<u>(4,131)</u>
		<u>(612)</u>	<u>(1,836)</u>
<b>INVESTMENT INCOME RECEIVED</b>			
Bank interest		<u>392</u>	<u>96</u>
<b>HUT INCOME</b>			
Hall hire		40,396	35,400
Share of utility services - backdated pre 22-23	2	10,770	-
Hall hire - backdated pre 22-23	2	<u>10,207</u>	-
		<u>61,373</u>	<u>35,400</u>
<b>ACTIVITIES</b>			
Camps and activities		<u>4,511</u>	<u>2,488</u>
<b>Total receipts for the year</b>		<u><u>65,664</u></u>	<u><u>36,148</u></u>

1 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.

2 One tenant was not billed for their share of utility bills and part of the rent in previous reporting period.

25th Ealing Scout Group

Payments for the year to 31st March 2023 (excluding capitation)

		2022/23	2021/22
	Notes	£	£
Hut		5,901	6,304
Utility services		14,262	4,942
Camps and activities		9,729	5,336
General expenditure		4,719	1,983
Independent examination, 21/22 [19/20 and 20/21 paid in 21/22]		1,002	1,973
Bank charges		72	96
Donation to charities	1	<u>2,400</u>	<u>9,090</u>
<b>Total payments for the year</b>		<b><u>38,085</u></b>	<b><u>29,724</u></b>

1 Donation in previous year was funded by Coronavirus assistance grant received from Ealing Council and was distributed to various charities

Magic Breakfast	-	1,000
ShelterBox	-	590
Round the World Hardship Fund	-	5,000
7th Hanwell Warren Fund	-	2,500
Greater London Middlesex West Scouts Group	1,800	-
The Scouts Association	600	-
	<u>2,400</u>	<u>9,090</u>

25th Ealing Scout Group

Statement of assets & liabilities at 31st March 2023

	Notes	2023 £	2022 £
<b><u>CASH FUNDS (all unrestricted)</u></b>			
CAF bank current account		62,567	41,829
CAF Gold Account - save		20,366	13,663
CAF Gold account - deposit		4,495	4,464
Virgin Savings Account		70,841	70,655
Cash in Hand		-	126
Equals card balances		47	-
		<u>158,316</u>	<u>130,737</u>
<b><u>ASSETS RETAINED FOR CHARITY'S OWN USE</u></b>			
Assets at insurance replacement values:			
Building - Scout HQ	1,2	361,713	349,481
Scout equipment	2	56,938	55,012
		<u>418,651</u>	<u>404,493</u>
<b><u>LIABILITIES</u></b>			
Overpayment rent		2,695	2,215
Expense payments		2,674	1,278
Independent Examinations	3	1,000	1,000
		<u>6,369</u>	<u>4,493</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.).
- 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.
- 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.

**25TH EALING (GORDON WOODHOUSE) SCOUT GROUP**

England & Wales - Charity number 1044614

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# Accounts

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**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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## 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

<b>Groups:</b>	<b>Leader(s)</b>	<b>Number at 31 March 2022</b>
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 25<sup>th</sup> 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 7<sup>th</sup> 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>
<b>Cash, bank and similar funds carried forward</b>	<b><u>130,737</u></b>	<b><u>124,313</u></b>

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
<b>MEMBERSHIP SUBSCRIPTIONS</b>			
Group members subscriptions	2	2,295	1,328
Annual Membership fees to District ('Capitation')		(4,131)	(3,990)
		<u>(1,836)</u>	<u>(2,662)</u>
<b>INVESTMENT INCOME RECEIVED</b>			
Bank interest		96	351
<b>HUT INCOME</b>			
Hall hire	3	35,400	27,600
<b>ACTIVITIES</b>			
Camps and activities		2,488	2,680
<b>Total receipts for the year</b>		<u><u>36,148</u></u>	<u><u>38,009</u></u>

**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
<b>Total payments for the year</b>		<b><u>29,724</u></b>	<b><u>22,086</u></b>

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 £
<b><u>CASH FUNDS (all unrestricted)</u></b>			
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>
<b><u>ASSETS RETAINED FOR CHARITY'S OWN USE</u></b>			
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>
<b><u>ASSETS</u></b>			
Deposit - hang-gliding		-	400
<b><u>LIABILITIES</u></b>			
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.

**25TH EALING (GORDON WOODHOUSE) SCOUT GROUP**

England & Wales - Charity number 1044614

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# Accounts

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**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

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## 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

<b>Groups:</b>	<b>Leader(s)</b>	<b>Number at 31 March 2021</b>
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**

	<b>2020/21</b>	<b>2019/20</b>
	<b>£</b>	<b>£</b>
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>
<b>Cash, bank and similar funds carried forward</b>	<b><u>124,313</u></b>	<b><u>108,390</u></b>

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>
<b>MEMBERSHIP SUBSCRIPTIONS</b>			
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>
<b>INVESTMENT INCOME RECEIVED</b>			
Bank interest		351	539
<b>HUT INCOME</b>			
Hall hire	3	27,600	34,350
<b>ACTIVITIES</b>			
Camps and activities		2,680	2,718
		<u>38,009</u>	<u>37,268</u>
<b>Total receipts for the year</b>		<b><u>38,009</u></b>	<b><u>37,268</u></b>

**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>
<b>Total payments for the year</b>		<b><u>22,086</u></b>	<b><u>27,379</u></b>

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 £ <i>(as restated)</i>
<b><u>CASH FUNDS (all unrestricted)</u></b>			
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>
<b><u>ASSETS RETAINED FOR CHARITY'S OWN USE</u></b>			
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>
<b><u>ASSETS</u></b>			
Deposit - hang-gliding		400	-
		<u>400</u>	<u>-</u>
<b><u>LIABILITIES</u></b>			
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.