



**HUTTON (ALL SAINTS) SCOUT GROUP
HUTTON, BRENTWOOD, ESSEX**

REGISTERED CHARITY NO: 302029

**REPORT AND ACCOUNTS FOR THE YEAR
ENDED APRIL 1, 2023**

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS FOR THE YEAR ENDED APRIL 1, 2023

<u>Contents</u>	<u>Page</u>
.....	1
HUTTON (ALL SAINTS) SCOUT GROUP	1
HUTTON, BRENTWOOD, ESSEX.....	1
REGISTERED CHARITY NO: 302029	1
REPORT AND ACCOUNTS FOR THE YEAR	1
ENDED APRIL 1, 2023	1
Trustees.....	3
Introduction	3
Treasurer's report	4
Income	4
Expenditure	4
Accounting Policies	5
Basis of Preparation	5
Reserves Policy.....	5
Fixed Assets.....	5
Income received during the year	5
Expenditure incurred during the year.....	6
Payments or benefits to Trustees	6
Independent Examiner's Report.....	7
Respective responsibilities of trustees and examiner.....	7
Basis of independent examiner's statement	7
Independent examiner's statement.....	8
Income & Expenditure Summary as at April 1, 2023	9
Statement of Assets & Liabilities as at April 1, 2023.....	10
Statement of Income as at April 1, 2023.....	11
Statement of Expenditure as at April 1, 2023	12
Notes to the Accounts	13
Income	13
Grants, Donations, and Rent	13
Expenditure.....	14
HQ Running Costs	14
HQ Maintenance	14
Equipment.....	14

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Trustees

Mrs M Hamilton	Chairman
Mr M Hamilton	Group Scout Leader
Mr J Shorey	Assistant Group Scout Leader
Mr A Lorkins	Scout / Beaver Scout Leader
Mr J Douglass	Cub Scout Leader
Mrs MQ Ung	Cub Scout Leader
Mr R W Hawkins	Treasurer
Mr S Page	Secretary

Non Leader Trustees are appointed or reappointed annually at the Annual General Meeting.

Introduction

Hutton (All Saints) Scout Group is a registered charity (number: 302029) and its principal address is Scout HQ, Wash Road, Hutton, Brentwood, Essex CM13 1DJ.

The Group aims to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potential as individuals, as responsible citizens and as members of their local, national, and international communities. Formed in 1956, it has seen hundreds of young people move through it via the individual Beaver, Cub, Scout sections, and on to our affiliated Explorer Scout section.

Currently, the Group has 73 enrolled young people, split between the three sections, which meet regularly each week at the Scout Headquarters. Martin Hamilton is the Group Scout Leader and three section leaders, several assistant leaders, helpers, and service crew, support him.

In addition, there is an Executive Committee numbering 13 people made up of Leaders, parents and other volunteers that provide administrative support and a decision-making forum for the on-going development of the Group. The Executive Committee meets at least four times a year.

The Group also has about 15 committed volunteers working within the Group on a regular basis. Many of these have been volunteers at the Group for a number of years, working with the various sections. Other volunteers work on specific projects such as the Camps.

The 2022/2023 period has seen the Group returning to full activities following the continued relaxation of Covid-19 restrictions.

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Treasurer's Report

This is my ninth year as Treasurer, having taken over in June 2014. The aim of this year has been to maintain our available funds at a sustainable level whilst providing funds to subsidise camp and other scouting activities.

The accounts for the year ending April 1, 2023 saw us with total cash at **£37,742.53**. This is decrease of £3,230.86 over the prior year figure of £40,973.39. This is result of increased spending mainly on more scouting activities (£8,666.37) and decreased income of £2,389.32 mainly due to Covid Business Grants not being paid this year.

All of the income received and expenditure incurred by the charity during the last twelve months are summarised below and details are provided in the following pages.

Income (See page 11 for details)

Income for the year was **£26,194.31**, which is a decrease over the preceding year of £2,389.32.

Last year we received a one-off Covid Business Grant of £2,196.00 that is not available this year. In addition, the gift aid claimed has yet to be received. These reductions in income are partly off-set by an increase in parental income (including subscriptions) and growing rental income.

Expenditure (See page 12 for details)

Expenditure for the year was **£29,425.17**, which is an increase of £8,666.37 over the preceding year.

This increase is mainly due to increased spending on scouting activities, new facilities (container shed), HQ maintenance (painting and alarm system) and equipment (camping and trailer parts). Although electricity costs appear to have increased significantly this is due to catching up on prior year under payments and not rate increases as we had a fixed contract until March 2023

Summary

In summary, the financial position of the Group remains strong.

Finally, I would like to thank Mr Patrick Colvin who is once again the Independent Examiner of the Accounts for this year.

Bob Hawkins
Group Treasurer

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Accounting Policies

Basis of Preparation

The financial statements have been prepared in line with guidance issued under the Statement of Recommended Practice, Accounting, and Reporting by Charities (the Charities SORP 2005) by the Charity Commission.

Reserves Policy

The trustees have reviewed the Group's needs for reserves in line with guidance issued by the Charity Commission. The stated reserves policy of the Group is as follows.

Unrestricted funds are needed:

- (a) to provide funds which can be designated to specific projects, to enable these projects to be undertaken at short notice and
- (b) to cover administrative fundraising and support costs, without which the Group could not function.

Unrestricted funds are funds which are available for use at the consideration of the trustees in the pursuit of the aims of the charity and which have not been restricted for other purposes.

Restricted funds are funds, which are to be specifically used in accordance with any conditions, imposed by donors, or have been fund-raised for an express purpose.

The trustees consider it prudent that unrestricted reserves should be sufficient:

- (a) to avoid the necessity of calling upon the parents of the members of the Group for additional further financial contributions;
- (b) to cover one year's administrative fundraising and support costs;
- (c) to provide a pool equal to 15% of the average charitable expenditure over the preceding two years, from which funds can be designated to specific projects.

When considering the reserves, the trustees take into account possible fluctuations in future income and expenditure.

As at April 1 2023, the level of reserves was **£37,742.53**.

The Trustees do not anticipate any other additional major expenditure other than general maintenance occurring in the next financial year and therefore consider the current level of reserves set at £2,000 to be satisfactory. The level of reserves is monitored and reviewed by the trustees not less than twice a year.

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Accounting Policies (cont'd)

Fixed Assets

Fixed assets are written off during the financial year in which they are purchased.

Income received during the year

All income received by the charity during the year is disclosed in the accounts. No amounts are included in the accounts for any services donated by the volunteers.

Expenditure incurred during the year

All expenditure incurred by the charity during the year is disclosed in the accounts and has been allocated under various descriptions relating to the activity concerned.

Payments or benefits to Trustees

No remuneration or other benefits have been paid to any trustees of the charity.

There have been no other related party transactions.

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Independent Examiner's Report

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 41 of the 1993 Act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

I, as examiner, have checked the information and bank statements provided to me and found them to be accurate and in order.

Name of Examiner: Mr Patrick Colvin	Date

Address:
19 Great Oaks
Hutton
Brentwood
Essex
CM13 1AZ

Approved by all Trustees on 26 June 2023

Signed on their behalf by:

Margaret Hamilton, Chairman

Martin Hamilton, Group Scout Leader

Bob Hawkins, Treasurer

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Income & Expenditure Summary as at April 1, 2023

Income and Expenditure Summary as at April 1, 2023

	<u>2022</u>	<u>Difference</u>	<u>2023</u>
	-	-	-
Total income for the year (page 12)	£ 28,583.63	(2,389.32)	£ 26,194.31
Total expenditure for the year (page 13)	£ 20,758.80	8,666.37	£ 29,425.17
Surplus / (Deficit) of income over expenditure	7,824.83	(11,055.69)	(3,230.86)
Accumulated fund balance brought forward	33,148.56	7,824.83	40,973.39
Accumulated fund balance carried forward	£ 40,973.39	(3,230.86)	£ 37,742.53

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Statement of Assets & Liabilities as at April 1, 2023

<u>2022</u>	<u>Assets</u>	<u>2023</u>
£ 40,973.39	Cash in hand and bank	£ 37,742.53
£ 40,973.39	Total Cash Available	£ 37,742.53
<u>2022</u>	<u>Liabilities</u>	<u>2023</u>
	<u>Accumulation Fund</u>	
£ 31,148.56	As at April 1	£ 38,973.39
7,824.83	Excess income/Expenditure for the year	(3,230.86)
£ 38,973.39	Total Liabilities	£ 35,742.53
	<u>General Reserves</u>	
£ 2,000.00	As at April 1	£ 2,000.00
	Grand Total	
£ 40,973.39		£ 37,742.53

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Statement of Income as at April 1, 2023

<u>2022</u>		<u>INCOME</u>	<u>2023</u>	
<u>YTD Total</u>	<u>Amount</u>	<u>Item</u>	<u>Amount</u>	<u>YTD Total</u>
		Parents Contribution		
	£ 6,905.00	All Sections	£ 7,335.00	
£ 6,905.00				£ 7,335.00
	-	Charity Collections	-	
	-	Firework Displays	-	
£ -				£ -
	-	Capitation	-	
	-	HQ Running Costs	-	
£ -				£ -
	2,196.00	Grant / Donations	-	
£ 2,196.00				£ -
	87.34	Uniform	-	
	900.00	Summer Camp	-	
	-	Equipment	-	
£ 987.34				£ -
	3.44	Bank Interest	129.01	
	771.15	Gift Aid	-	
	17,720.70	HQ Rent	18,677.30	
	-	Rate Rebate	53.00	
£ 18,495.29				£ 18,859.31
		<u>TOTAL INCOME</u>		
£ 28,583.63				£ 26,194.31

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Statement of Expenditure as at April 1, 2023

<u>2022</u>		<u>EXPENDITURE</u>	<u>2023</u>	
<u>YTD Total</u>	<u>Amount</u>	<u>Item</u>	<u>Amount</u>	<u>YTD Total</u>
	£ 3,973.64	All Sections	£ 6,614.43	
£ 3,973.64				£ 6,614.43
	-	Fundraising	-	
	40.00	Subscription Refund	-	
£ 40.00				£ -
	2,537.00	Capitation	2,827.50	
	137.67	Group	330.62	
£ 2,674.67				£ 3,158.12
	6,846.94	HQ Running Costs	6,506.14	
	1,450.81	HQ Maintenance	2,605.34	
	-	New Facilities	2,474.76	
£ 8,297.75				£ 11,586.24
	781.58	Uniform	426.80	
	-	Summer Camp	-	
	56.00	Equipment	1,668.77	
£ 837.58				£ 2,095.57
	2,343.96	Insurance	2,011.47	
	1,531.27	Electricity	2,514.82	
	817.89	Communications	895.92	
	20.00	Bank Charges	60.80	
	222.04	Water	487.80	
£ 4,935.16				£ 5,970.81
		<u>TOTAL EXPENDITURE</u>		
£ 20,758.80				£ 29,425.17

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Notes to the Accounts

The following notes are by way of further explanation of the information shown in the respective Income and Expenditure Statements.

Income

1. Grants and Donations

There were no grant or donations received in this accounting year.

2. Rental Income

Rental income for the year was £17,720.70 from the following sources.

Item	Income
Pre-School	£ 12,140.40
Fusion Dance	5,412.40
Guides	651.00
Brownies	423.50
Hall Hire	50.00
Total	£ 18,677.30

HUTTON (ALL SAINTS) SCOUT GROUP
TRUSTEES ANNUAL REPORT & ACCOUNTS YEAR END APRIL 1, 2023

Notes to the Accounts

Expenditure

1. HQ Running Costs

Item	Amount
Cleaning	£ 4,482.00
Waste Disposal	713.95
Fire Alarm Service	520.51
Pest Control	300.00
Grass Cutting	300.00
Rates	189.68
Total	£ 6,506.14

2. HQ Maintenance

Item	Amount
Painting External Walls	£ 1,350.00
New Alarm Panel and Sensors	1,111.20
Turf	134.96
General Repairs	9.18
Total	£ 2,605.34

3. Equipment

Item	Amount
Trailer Parts	£ 264.38
Drinks Coolers	80.00
Camping Equipment	653.77
Dry Bag Kit	140.00
Cleaning Mops	330.62
Fan Oven	200.00
Total	£ 1,668.77