



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

**REGISTERED CHARITY NO: 302029**

**REPORT AND ACCOUNTS FOR THE YEAR  
ENDED APRIL 1, 2024**

**HUTTON (ALL SAINTS) SCOUT GROUP**  
**TRUSTEES ANNUAL REPORT & ACCOUNTS FOR THE YEAR ENDED APRIL 1, 2024**

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**HUTTON (ALL SAINTS) SCOUT GROUP**  
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**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 A Neal	Assistant Scout Leader
Mrs S Hogan	Parents Representative
Mr G Symonds	Parents Representative

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 84 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 a Trustee Board numbering 13 people made up of charity trustees, leaders, parents and other volunteers that provide administrative support and a decision-making forum for the on-going development of the Group. The Trustee Board 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.

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**Treasurer's Report**

This is my tenth 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, 2024 saw us with total cash at **£27,821.39**. This is decrease of £9,921.14 over the prior year figure of £37,742.53. This is result of spending more on activities, increased running costs (mainly electricity and capitation), and the purchase of new camping equipment and canoes. These cost increases were partly offset by spending less on maintenance and receiving more income from parents.

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 **£39,989.43**, which is an increase over the preceding year of £13,795.12.

The increase in income is mainly due to money received for the 2023 Summer Camp (£6,772.25). As there was no summer camp in 2022 this shows as a large increase in income when compared to the prior year. Note that further income for the 2023 Summer Camp will be received in 2024 and reported in the next accounts. In addition, parent contributions increased (£4,446.76) due to more members and an increase in payments to partially cover the cost of running more activities.

**Expenditure** (See page 12 for details)

Expenditure for the year was **£49,910.57**, which is an increase of £20,485.40 over the prior year.

The increase in expenditure is mainly due to money spent for the 2023 Summer Camp (£11,832.48), which was not run in the previous year. In addition, there was an increase in spending on equipment for camping and canoeing (£4,325.33); more spending on activities (£3,004.58); increases to electricity prices (£1,149.02); and the higher cost of capitation (£1,036.50).

This increased expenditure was offset by a reduction in spending on HQ maintenance (£2,446.64).

**Summary**

In summary, despite the reduction in overall funds available the financial position of the Group remains strong.

Finally, I would like to thank Zoe Read who is the Independent Examiner of the Accounts for this year.

**Bob Hawkins**  
**Group Treasurer**

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**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, 2024, the level of reserves was **£27,821.39**.

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.

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**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.

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**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.

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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: Zoe Read	Date

Address:

Approved by all Trustees on 30 September 2024

Signed on their behalf by:

Margaret Hamilton, Chairman

Martin Hamilton, Group Scout Leader

Bob Hawkins, Treasurer

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**Income & Expenditure Summary as at April 1, 2024**

	<b><u>2023</u></b>	<b><u>Difference</u></b>	<b><u>2024</u></b>
Total income for the year (page 12)	£ 26,194.31	13,795.12	£ 39,989.43
Total expenditure for the year (page 13)	£ 29,425.17	20,485.40	£ 49,910.57
Surplus / (Deficit) of income over expenditure	(3,230.86)	(6,690.28)	(9,921.14)
Accumulated fund balance brought forward	40,973.39	(3,230.86)	37,742.53
Accumulated fund balance carried forward	£ 37,742.53	(9,921.14)	<b>£ 27,821.39</b>

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**Statement of Assets & Liabilities as at April 1, 2024**

<u>2023</u>	<u>Assets</u>	<u>2024</u>
£ 37,742.53	Cash in hand and bank	£ 27,821.39
£ 37,742.53	Total Cash Available	<b>£ 27,821.39</b>
<u>2023</u>	<u>Liabilities</u>	<u>2024</u>
	<u>Accumulation Fund</u>	
£ 38,973.39	As at April 1	£ 35,742.53
(3,230.86)	Excess Income/Expenditure for the year	(9,921.14)
£ 35,742.53	Total Liabilities	<b>£ 25,821.39</b>
	<u>General Reserves</u>	
£ 2,000.00	As at April 1	£ 2,000.00
	<b>Grand Total</b>	
£ 37,742.53		<b>£ 27,821.39</b>

**HUTTON (ALL SAINTS) SCOUT GROUP**  
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**Statement of Income as at April 1, 2024**

<u>2023</u>		<u>INCOME</u>	<u>2024</u>	
<u>YTD Total</u>	<u>Amount</u>	<u>Item</u>	<u>Amount</u>	<u>YTD Total</u>
		Parents Contribution		
	£ 7,335.00	All Sections	£ 11,781.76	
<b>£ 7,335.00</b>				<b>£ 11,781.76</b>
	-	Charity Collections	-	
	-	Firework Displays	-	
<b>£ -</b>				<b>£ -</b>
	-	Capitation	-	
	-	HQ Running Costs	-	
<b>£ -</b>				<b>£ -</b>
	-	Grant / Donations	300.00	
<b>£ -</b>				<b>£ 300.00</b>
	-	Uniform	257.50	
	-	Summer Camp	6,772.25	
	-	Container Shed	1,396.00	
<b>£ -</b>				<b>£ 8,425.75</b>
	129.01	Bank Interest	488.77	
	-	Gift Aid	-	
	18,677.30	HQ Rent	18,993.15	
	53.00	Rate Rebate		
<b>£ 18,859.31</b>				<b>£ 19,481.92</b>
		<b><u>TOTAL INCOME</u></b>		
<b>£ 26,194.31</b>				<b>£ 39,989.43</b>

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**Statement of Expenditure as at April 1, 2024**

<b><u>2023</u></b>		<b><u>EXPENDITURE</u></b>	<b><u>2024</u></b>	
<b><u>YTD Total</u></b>	<b><u>Amount</u></b>	<b><u>Item</u></b>	<b><u>Amount</u></b>	<b><u>YTD Total</u></b>
	£ 6,614.43	All Sections	£ 9,619.01	
<b>£ 6,614.43</b>				<b>£ 9,619.01</b>
	-	Fundraising	-	
	-	Camp Refund	45.00	
<b>£ -</b>				<b>£ 45.00</b>
	2,827.50	Capitation	3,864.00	
	330.62	Group	159.00	
<b>£ 3,158.12</b>				<b>£ 4,023.00</b>
	6,506.14	HQ Running Costs	7,600.54	
	2,605.34	HQ Maintenance	158.70	
	2,474.76	New Facilities	2,514.43	
<b>£ 11,586.24</b>				<b>£ 10,273.67</b>
	426.80	Uniform	816.57	
	-	Summer Camp	11,832.48	
	1,668.77	Equipment	5,994.10	
<b>£ 2,095.57</b>				<b>£ 18,643.15</b>
	2,011.47	Insurance	2,259.34	
	2,514.82	Electricity	3,663.84	
	895.92	Communications	942.51	
	60.80	Bank Charges	60.00	
	487.80	Water	381.05	
<b>£ 5,970.81</b>				<b>£ 7,306.74</b>
		<b><u>TOTAL EXPENDITURE</u></b>		
<b>£ 29,425.17</b>				<b>£ 49,910.57</b>

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**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 £18,993.15 from the following sources.

Item	Income
Pre-School	£ 13,091.40
Fusion Dance	4,111.25
Guides	980.50
Brownies	630.00
Hall Hire	180.00
<b>Total</b>	<b>£ 18,993.15</b>

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**Notes to the Accounts**

**Expenditure**

**1. HQ Running Costs**

<b>Item</b>	<b>Amount</b>
Cleaning	£ 5,263.87
Waste Disposal	938.17
Grass Cutting	600.00
Fire Alarm Service	409.17
Pest Control	300.00
Rates	89.33
<b>Total</b>	<b>£ 7,600.54</b>

**2. HQ Maintenance**

<b>Item</b>	<b>Amount</b>
Hand drier parts	£ 149.71
Other	8.99
<b>Total</b>	<b>£ 158.70</b>

**3. Equipment**

<b>Item</b>	<b>Amount</b>
Camp Equipment	£ 2,210.56
Canoes	1,500.00
Trailer service and parts	1,158.36
Trailer for canoes	1,000.00
JOTA	70.23
Keys	54.95
<b>Total</b>	<b>£ 5,994.10</b>