

## Treasurer's Report for 2022 AGM

### 2021 accounts:

Income in 2021 was £34,940 compared with expenditure of £22,573, giving a net income of £12,368. Government grants continued to be available, because of the pandemic from March 2020, resulting in increased income, despite the fact that the Executive took the decision to charge reduced subs for the Summer 2021 term. Subscription income was higher in 2021 compared to but capitation costs were also higher, due to higher member numbers.

Enhanced cleaning regimes at the scout hut continue, as well as usual running costs for the hut throughout the year.

A return to more activities within each Section was good to see.

Some of the grant money received was utilised to purchase tents, gazebos and a new alarm/CCTV system for the scout hut in 2021.

The surplus generated in 2021 allows for the increased capitation fees payable to Scouts UK, County and District, in January 2022, which increased due to the increased number of young members at the census date (end January 2022), plus increase in capitation fee per young members.

Additionally, due to two previous flooding of the Ponteland Scout HQ (you will have noticed the adjacent Mill Rise is built on stilts) we are unable to secure flood insurance and thus in essence need to 'self-insure' for such a possibility.

The Executive have reserves policy which includes building up a 'flood fund' towards a total of £70,000, the most recent estimate on what such a recovery from flooding would cost.

**1st Ponteland Scout Group**

**Report and Accounts**

**For the year ended 31 December 2021**

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Statement of Financial Activities

	Notes	31-Dec-21 £	31-Dec-20 £
<b>Incoming Resources</b>			
Incoming Resources from Generated Funds			
Voluntary income	3	4,752	3,024
Investment income	3	203	-
Incoming resources from Charitable Activities	3	7,873	639
Other incoming resources	3	22,113	16,442
<b>Total Incoming Resources</b>		<b>34,940</b>	<b>20,105</b>
<b>Resources expended</b>			
Costs of generating funds			
Costs of generating Voluntary income	4	11,314	5,012
Charitable activities	4	9,486	931
Other resources expended	4	1,773	1,163
Depreciation of assets for charity's own use	5	-	953
<b>Total Resources Expended</b>		<b>22,573</b>	<b>8,059</b>
<b>Net Incoming / (Outgoing) Resources</b>		<b>12,368</b>	<b>12,046</b>
Net movement in Funds		972	846
Net movement in General fund		11,396	11,199
Funds balances b/f as at 1 January		206,137	194,092
<b>Funds balances c/f as at 31 December</b>		<b>218,505</b>	<b>206,137</b>
Registered Charity 1016363			

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Statement of Financial Activities

##### Balance Sheet

	Notes	31-Dec-21 £	31-Dec-20 £
Fixed Assets	5	145,000	145,000
Current Assets			
Cash at bank and in hand	6	<u>74,085</u>	<u>62,030</u>
		74,085	62,030
Current Liabilities			
Sundry creditors	7	580	893
Net Current Assets		73,505	61,137
Net Assets		<u>218,505</u>	<u>206,137</u>
Represented by:			
Designated Funds	8	8,538	7,566
Revaluation Reserve		145,000	145,000
General Fund		<u>64,967</u>	<u>53,571</u>
		<u>218,505</u>	<u>206,137</u>

The financial statements were approved by the trustees on *30th March 2022* and signed on their behalf by:

Chairman

*Dal Oyl:-*

Treasurer

*D Wheatley*

## **1st Ponteland Scout Group**

### **Financial Statements for the year ended 31 December 2020**

#### **Notes to the accounts**

##### **1. Basis of preparation**

###### **1.1 Basis of Accounting**

These accounts are prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP2005)
- Accounting Standards
- Charities Act 1993

###### **1.2 Change in Basis of Accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

###### **1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

##### **2. Accounting Policies**

###### **2.1 Incoming Resources**

Recognition of Incoming resources:

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions:

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect being held as agents before being paid out.

Incoming resources with related expenditure:

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and Donations:

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Registered Charity 1016363

## **1st Ponteland Scout Group**

### **Financial Statements for the year ended 31 December 2020**

#### **Notes to the accounts (continued)**

#### **2. Accounting Policies (continued)**

##### **2.1 Incoming resources (continued)**

###### **Tax reclaims on donations and gifts:**

Incoming resources from tax reclaims are included in the SoFA when received.

###### **Volunteer help:**

The value of any volunteer help received is not included in the accounts.

###### **Investment income:**

This is included in the accounts when receivable.

##### **2.2 Expenditure and Liabilities**

###### **Liability recognition:**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

##### **2.3 Assets**

Tangible fixed assets are for use by charity.

These are capitalised if they can be used for more than one year and cost at least £5,000.

Depreciation is provided on tangible fixed assets held for use by the charity at rates calculated to write off the cost, less estimated residual value of each asset evenly over its expected useful life.

Equipment is depreciated on a straight line basis over a 5 year term.

Land and buildings are not depreciated.

Property has been valued by the trustees at estimated reinstatement value.

##### **2.4 Reserves**

The group holds sufficient resources to continue the charitable activities should income and fundraising activities fall short.

In addition, the Trustees hold funds to meet likely eventualities such as:

- annual membership capitation fees in the spring
- equipment renewals
- building maintenance
- accumulating flood fund, where insurance is not available

Registered Charity 1016363

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Notes to the accounts (continued)

3. Analysis of Incoming Resources	31-Dec-21 £	31-Dec-20 £
<b>Voluntary income</b>		
Membership subscriptions	10,882	8,068
less Capitation fees	6,131	5,045
	<u>4,752</u>	<u>3,024</u>
<b>Investment income</b>		
Building society interest	<u>203</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Beavers	1,268	109
Cubs	5,200	-
Scouts	1,389	530
Other	-	-
	<u>7,856</u>	<u>639</u>
Fund raising events	<u>17</u>	<u>-</u>
	<u>7,873</u>	<u>639</u>
<b>Other incoming resources</b>		
Tax refunds	1,529	1,705
Donations	316	1,155
Rent received	2,138	1,258
Grants	18,130	12,324
	<u>22,113</u>	<u>16,442</u>
<b>Total Incoming Resources</b>	<u>34,940</u>	<u>20,105</u>

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

4. Analysis of Resources Expended	31-Dec-21	31-Dec-20
	£	£
Costs of generating voluntary funds		
Broadband	259	450
Cleaning	1,216	1,128
Lighting, heating and water	973	1,035
Insurance	1,034	1,065
Repairs and renewals	7,470	421
	<u>10,951</u>	<u>4,099</u>
Administration expenses	362	913
	<u>11,314</u>	<u>5,012</u>
Charitable activities		
Beavers	2,373	212
Cubs	5,613	-
Scouts	1,501	719
	<u>9,486</u>	<u>931</u>
Other resources expended		
Donations	-	-
Miscellaneous	1,773	1,163
	<u>1,773</u>	<u>1,163</u>
Depreciation	<u>-</u>	<u>953</u>
Total resources expended	<u>22,573</u>	<u>8,059</u>

Registered Charity 1016363

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

**5. Tangible Fixed Assets**

	Land & Buildings £	Scouting Equipment £	Total £
<b>Cost</b>			
As at 1 January 2021	145,000	26,135	171,135
Additions		-	-
As at 31 December 2021	<u>145,000</u>	<u>26,135</u>	<u>171,135</u>
<b>Accumulated Depreciation</b>			
As at 1 January 2021	-	26,135	26,135
Charge for the year	-	-	-
As at 31 December 2021	<u>-</u>	<u>26,135</u>	<u>26,135</u>
<b>Net Book Value</b>			
As at 1 January 2021	<u>145,000</u>	<u>-</u>	<u>145,000</u>
As at 31 December 2021	<u>145,000</u>	<u>-</u>	<u>145,000</u>

	31-Dec-21 £	31-Dec-20 £
<b>6. Cash at bank and in hand</b>		
Current account	41,561	29,708
Building Society account	32,524	32,322
	<u>74,085</u>	<u>62,030</u>

	31-Dec-21 £	31-Dec-20 £
<b>7. Current Liabilities</b>		
Sundry creditors and deferred income	<u>580</u>	<u>893</u>

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

**8. Reserves**

The trustees have created a designated "Flood damage fund". This is funded by a levy on member subscriptions.

**Independent Examiner's Fees**

The examiner has not charged a fee.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Independent examiner's report on the accounts

<b>Report to the trustees/ members of</b>	Charity Name 1st Ponteland Scout Group
<b>On accounts for the year ended</b>	Charity no (if any) 31 <sup>st</sup> December 2021 1016363.
<b>Set out on pages</b>	<small>(insert or delete the page number of additional sheets)</small>
<b>Responsibilities and basis of report</b>	<p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> 12 2021</p> <p>As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").</p> <p>I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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.</p>
<b>Independent examiner's statement</b>	<p>[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [ ] if not applicable.</p> <p>I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:</p> <ul style="list-style-type: none"> <li>• the accounting records were not kept in accordance with section 130 of the Charities Act; or</li> <li>• the accounts did not accord with the accounting records; or</li> <li>• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.</li> </ul> <p>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.</p> <p><small>* Please delete the words in the brackets if they do not apply.</small></p>
<b>Signed:</b>	<b>Date:</b> 27/11/2021
<b>Name:</b>	LISA JANE FRESH FLOOD.
<b>Relevant professional qualification(s) or body (if any):</b>	ACMA (CHARTERED INST. OF MGMT. ACC.)



**1st Ponteland Scout Group**

**Report and Accounts**

**For the year ended 31 December 2021**

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Statement of Financial Activities

	Notes	31-Dec-21 £	31-Dec-20 £
<b>Incoming Resources</b>			
Incoming Resources from Generated Funds			
Voluntary income	3	4,752	3,024
Investment income	3	203	-
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<b>Total Incoming Resources</b>		<b>34,940</b>	<b>20,105</b>
<b>Resources expended</b>			
Costs of generating funds			
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Other resources expended	4	1,773	1,163
Depreciation of assets for charity's own use	5	-	953
<b>Total Resources Expended</b>		<b>22,573</b>	<b>8,059</b>
<b>Net Incoming / (Outgoing) Resources</b>		<b>12,368</b>	<b>12,046</b>
Net movement in Funds		972	846
Net movement in General fund		11,396	11,199
Funds balances b/f as at 1 January		206,137	194,092
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Registered Charity 1016363			

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Statement of Financial Activities

##### Balance Sheet

	Notes	31-Dec-21 £	31-Dec-20 £
Fixed Assets	5	145,000	145,000
Current Assets			
Cash at bank and in hand	6	<u>74,085</u>	<u>62,030</u>
		74,085	62,030
Current Liabilities			
Sundry creditors	7	580	893
Net Current Assets		73,505	61,137
Net Assets		<u><u>218,505</u></u>	<u><u>206,137</u></u>
Represented by:			
Designated Funds	8	8,538	7,566
Revaluation Reserve		145,000	145,000
General Fund		<u>64,967</u>	<u>53,571</u>
		<u><u>218,505</u></u>	<u><u>206,137</u></u>

The financial statements were approved by the trustees on *30th March 2022* and signed on their behalf by:

Chairman

*Dal Oyl:-*

Treasurer

*D Wheatley*

## **1st Ponteland Scout Group**

### **Financial Statements for the year ended 31 December 2020**

#### **Notes to the accounts**

##### **1. Basis of preparation**

###### **1.1 Basis of Accounting**

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Grants and Donations:

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Registered Charity 1016363

## **1st Ponteland Scout Group**

### **Financial Statements for the year ended 31 December 2020**

#### **Notes to the accounts (continued)**

#### **2. Accounting Policies (continued)**

##### **2.1 Incoming resources (continued)**

###### **Tax reclaims on donations and gifts:**

Incoming resources from tax reclaims are included in the SoFA when received.

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The value of any volunteer help received is not included in the accounts.

###### **Investment income:**

This is included in the accounts when receivable.

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###### **Liability recognition:**

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Equipment is depreciated on a straight line basis over a 5 year term.

Land and buildings are not depreciated.

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The group holds sufficient resources to continue the charitable activities should income and fundraising activities fall short.

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Registered Charity 1016363

## 1st Ponteland Scout Group

### Financial Statements for the year ended 31 December 2020

#### Notes to the accounts (continued)

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<b>Voluntary income</b>		
Membership subscriptions	10,882	8,068
less Capitation fees	6,131	5,045
	<u>4,752</u>	<u>3,024</u>
<b>Investment income</b>		
Building society interest	<u>203</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>		
Beavers	1,268	109
Cubs	5,200	-
Scouts	1,389	530
Other	-	-
	<u>7,856</u>	<u>639</u>
Fund raising events	<u>17</u>	<u>-</u>
	<u>7,873</u>	<u>639</u>
<b>Other incoming resources</b>		
Tax refunds	1,529	1,705
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Grants	18,130	12,324
	<u>22,113</u>	<u>16,442</u>
<b>Total Incoming Resources</b>	<u>34,940</u>	<u>20,105</u>

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

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Administration expenses	362	913
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Other resources expended		
Donations	-	-
Miscellaneous	1,773	1,163
	<u>1,773</u>	<u>1,163</u>
Depreciation	<u>-</u>	<u>953</u>
Total resources expended	<u>22,573</u>	<u>8,059</u>

Registered Charity 1016363

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

**5. Tangible Fixed Assets**

	Land & Buildings £	Scouting Equipment £	Total £
<b>Cost</b>			
As at 1 January 2021	145,000	26,135	171,135
Additions		-	-
As at 31 December 2021	<u>145,000</u>	<u>26,135</u>	<u>171,135</u>
<b>Accumulated Depreciation</b>			
As at 1 January 2021	-	26,135	26,135
Charge for the year	-	-	-
As at 31 December 2021	<u>-</u>	<u>26,135</u>	<u>26,135</u>
<b>Net Book Value</b>			
As at 1 January 2021	<u>145,000</u>	<u>-</u>	<u>145,000</u>
As at 31 December 2021	<u>145,000</u>	<u>-</u>	<u>145,000</u>

	31-Dec-21 £	31-Dec-20 £
<b>6. Cash at bank and in hand</b>		
Current account	41,561	29,708
Building Society account	32,524	32,322
	<u>74,085</u>	<u>62,030</u>

	31-Dec-21 £	31-Dec-20 £
<b>7. Current Liabilities</b>		
Sundry creditors and deferred income	<u>580</u>	<u>893</u>

**1st Ponteland Scout Group**

**Financial Statements for the year ended 31 December 2020**

**Notes to the accounts (continued)**

**8. Reserves**

The trustees have created a designated "Flood damage fund". This is funded by a levy on member subscriptions.

**Independent Examiner's Fees**

The examiner has not charged a fee.





CHARITY COMMISSION  
FOR ENGLAND AND WALES

### Independent examiner's report on the accounts

<b>Report to the trustees/ members of</b>	Charity Name 1st Ponteland Scout Group
<b>On accounts for the year ended</b>	Charity no (if any) 31 <sup>st</sup> December 2021 1016363.
<b>Set out on pages</b>	<small>(insert or substitute the page number of additional sheets)</small>
<b>Responsibilities and basis of report</b>	<p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> Dec 2021</p> <p>As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").</p> <p>I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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.</p>
<b>Independent examiner's statement</b>	<p>[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [ ] if not applicable.</p> <p>I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:</p> <ul style="list-style-type: none"> <li>• the accounting records were not kept in accordance with section 130 of the Charities Act; or</li> <li>• the accounts did not accord with the accounting records; or</li> <li>• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.</li> </ul> <p>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.</p> <p><small>* Please delete the words in the brackets if they do not apply.</small></p>
<b>Signed:</b>	<b>Date:</b> 27/11/2021
<b>Name:</b>	LISA JANE FRESH FLOOD.
<b>Relevant professional qualification(s) or body (if any):</b>	ACMA (CHARTERED INST. OF MGMT. ACC.)

