



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on
the accounts



Independent

Report to the trustees: 1st Portelard Scout Group

On accounts for the year ended: 31 December 2022

Charity no (if any)

1016363

Set out on pages

Responsibilities and basis of report:

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

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").

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(3)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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.

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.

Signed:

L. Flood

Date:

21/10/23

Name:

Mrs Jane Flood

Relevant professional qualification(s) or body (if any):

ACMA

Address:

20 THE BEECHES
PORTLAND
NE20 9SZ

1st Ponteland Scout Group

Report and Accounts

For the year ended 31 December 2022

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

Statement of Financial Activities

	Notes	31-Dec-22 £	31-Dec-21 £
Incoming Resources			
Incoming Resources from Generated Funds			
Voluntary income	3	7,123	4,752
Investment income	3	86	203
Incoming resources from Charitable Activities	3	13,725	7,873
Other incoming resources	3	6,864	22,113
Total Incoming Resources		27,798	34,940
Resources expended			
Costs of generating funds			
Costs of generating Voluntary income	4	13,236	11,314
Charitable activities	4	14,536	9,486
Other resources expended	4	3,943	1,773
Depreciation of assets for charity's own use	5	-	-
Total Resources Expended		31,715	22,573
Net Incoming / (Outgoing) Resources		(3,917)	12,368
Net movement in Funds		972	972
Net movement in General fund	-	4,889	11,396
Funds balances b/f as at 1 January		218,505	206,137
Funds balances c/f as at 31 December		214,588	218,505

Registered Charity 1016363

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

Statement of Financial Activities

Balance Sheet

	Notes	31-Dec-22	31-Dec-21 £
Fixed Assets	5	145,000	145,000
Current Assets			
Cash at bank and in hand	6	70,481	<u>74,085</u>
		70,481	<u>74,085</u>
Current Liabilities			
Sundry creditors	7	893	580
Net Current Assets		69,588	73,505
Net Assets		<u><u>214,588</u></u>	<u><u>218,505</u></u>
Represented by:			
Designated Funds	8	9510	8,538
Revaluation Reserve		145000	145,000
General Fund		<u>60,078</u>	<u>64,967</u>
		<u><u>214,588</u></u>	<u><u>218,505</u></u>

The financial statements were approved by the trustees on 31st Oct 2023 and signed on their behalf by:

Chairman

Alan Mundy

Treasurer

Elizabeth Neal

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

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 2022

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 2022

Notes to the accounts (continued)

3. Analysis of Incoming Resources	31-Dec-22	31-Dec-21 £
Voluntary income		
Membership subscriptions	13,802	10,882
less Capitation fees	<u>6,679</u>	<u>6,131</u>
	<u>7,123</u>	<u>4,752</u>
Investment income		
Building society interest	<u>86</u>	<u>203</u>
Incoming resources from charitable activities		
Beavers	2,200	1,268
Cubs	10,104	5,200
Scouts	990	1,389
Other	<u>301</u>	<u>-</u>
	<u>13,595</u>	<u>7,856</u>
Fund raising events	<u>130</u>	<u>17</u>
	<u>13,725</u>	<u>7,873</u>
Other incoming resources		
Tax refunds		1,529
Donations	1050	316
Rent received	2947	2,138
Grants	<u>2867</u>	<u>18,130</u>
	<u>6,864</u>	<u>22,113</u>
Total Incoming Resources	<u><u>27,798</u></u>	<u><u>34,940</u></u>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

Notes to the accounts (continued)

4. Analysis of Resources Expended	31-Dec-22		31-Dec-21
			£
Costs of generating voluntary funds			
Broadband	347		259
Cleaning	1,154		1,216
Lighting, heating and water	1,448		973
Insurance	1,098		1,034
Repairs and renewals	8,775		7,470
	<u>12,823</u>		<u>10,951</u>
Administration expenses	413		362
	<u>13,236</u>		<u>11,314</u>
Charitable activities			
Camps	12,614	Beavers	2,373
General activities	1,922	Cubs	5,613
		Scouts	1,501
	<u>14,536</u>		<u>9,486</u>
Other resources expended			
Donations			-
Miscellaneous	3,943		1,773
	<u>3,943</u>		<u>1,773</u>
Depreciation	-		-
Total resources expended	<u>31,715</u>		<u>22,573</u>

Registered Charity 1016363

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

Notes to the accounts (continued)

5. Tangible Fixed Assets

	Land & Buildings £	Scouting Equipment £
Cost		
As at 1 January 2022	145,000	26,135
Additions		-
As at 31 December 2022	<u>145,000</u>	<u>26,135</u>
Accumulated Depreciation		
As at 1 January 2022	-	26,135
Charge for the year	-	-
As at 31 December 2022	<u>-</u>	<u>26,135</u>
Net Book Value		
As at 1 January 2022	<u>145,000</u>	<u>-</u>
As at 31 December 2022	<u>145,000</u>	<u>-</u>

6. Cash at bank and in hand

	31-Dec-22 £	31-Dec-21 £
Current account	37,871	41,561
Building Society account	32,610	32,524
	<u>70,481</u>	<u>74,085</u>

7. Current Liabilities

	31-Dec-22 £	31-Dec-21 £
Sundry creditors and deferred income	<u>893</u>	<u>580</u>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2022

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.

Treasurers report

Income remains good from subs and rental income for use of hut continued although there was reduced grant income compared to prior year and an overall loss. (Most prior grants were Covid linked)

Capitation expense remains high due to strong membership numbers.

Running costs such as cleaning and utilities, continue, significant repair costs in the year for new doors and soundproofing plus alarm call out.

A good number of camps took place this year with good participation. Beavers have had outdoor beach and ski activities and a good number from all sections attended Marra camp so figures include an increase in income and expenses for these activities.

We also saw a good spend on badges over the year, this is evidence of the commitment in all groups in achieving success in many skills/ areas!

The executive continue to hold reserve flood fund towards the cost of recovery from damage to the building.