

1ST PONTELAND SCOUT GROUP

England & Wales - Charity number 1016363

Details

Status Registered

Legal form Other

Registered 1993-01-18

Register [View on the Charity Commission register](#)

Contact

Address 205 Middle Drive
Ponteland
Newcastle Upon Tyne
NE20 9LU

Phone 01661824668

Email info@pontelandscouts.uk

Website <https://www.pontelandscouts.uk/>

Activities

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

Activities: The aim of the Group and of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

Classification

- **How:** Provides Human Resources, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,712	£33,193	-	-
2023-12-31	£26,221	£27,241	-	-
2022-12-31	£34,476	£38,394	-	-
2021-12-31	£34,940	£22,573	-	-
2020-12-31	£20,105	£8,059	-	-

Trustees

Name	Role	Appointed
Alan Mundy	Chair	2022-07-01
ANDREW HINTON STEELE PILE		
Christopher Brian Stonehouse		2024-07-10
Dr BARRY HUGO HIRST		2017-01-01
Jacqueline WALKER		2014-05-01
MARK WOOD		2014-05-01
Martin Clark		2023-09-13
PAMELA FRAIN		2014-05-01
RICHARD WALKER		2011-10-21
Thomas Martyn Rees		2025-06-28

1ST PONTELAND SCOUT GROUP

England & Wales - Charity number 1016363

Accounts

Trustees' Annual Report

For the period

From (start date)

0 1 0 1 2 4

to end date

3 1 1 2 2 4

Section A

Reference and administration details

Charity name

1st Ponteland Scout Group

Other names the charity is known by

Scout Association Registration No. 30757

Registered charity number (if any)

1 0 1 6 3 6 3

Charity's contact address

205 Middle Drive

Ponteland

Newcastle upon Tyne

Postcode

N E 2 0 9 L U

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Barry Hirst	Head Volunteer/Custodian	
2	Alan Mundy	Chairman	
3	Chris Stonehouse	Treasurer	From July 2024
4	Pamela Frain	Trustee	
5	Martin Clark	Secretary (From July 2019)	
6	Elizabeth Neale	Treasurer	Until July 2024
7	Andrew Pile	Custodian Trustee	
8	Derek Deans	Trustee	Until July 2024
9	Richard Walker		
10	Jackie Walker		
11	Mark Wood	Custodian Trustee	
11			
12			
13			

Section A**Reference and administration details (continued)**

Names and addresses of advisers (optional information but encouraged as best practice)

Type of advisor	Name	Address
Bank	Barclays	Ponteland

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

The Group's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues

The Group is managed by the Group Lead Volunteer supported by the Group Trustees, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Group Trustees consist of the Group Lead Volunteer together with a Chair, Treasurer and Secretary, plus additional Trustees as notified and agreed at the Annual General Meeting of the Group Scout Council and meets four times per year.

This Group Trustees exists to support the Group Lead Volunteer in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;

Appointing Group Administrators and Advisors other than those who are elected.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The objectives of the group are as a unit of the Scout Association.

The Purpose of Scouting is to actively engage and support young people in their personal development empowering them to make a positive contribution to society. As Scouts we are guided by the values of Integrity, Respect, Care, Belief and Co-operation. The method of achieving this purpose is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law with the young people working in partnership with adult leaders.

Summary of the main activities in relation to these objects

The Group offers a wide programme of development activities appropriate to each age group and based upon the programme set out out by The Scout Association.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Group provided an excellent range of Scouting activities for all its members.

Section E

Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustees considers that the group should hold a sum equivalent to 6 months running costs, circa £6,000.

In addition the Trustees have set aside funds to meet likely eventualities as follows: £7,000 to pay annual membership capitation fees in Spring of each year, £8,000 to pay for equipment renewals, £6,000 to pay for building maintenance, and £15,000 as part of an accumulating flood fund (the target is £70,000, based on estimates for restitution given serious flood incident). The Group had two flooding incidents in 2000 and 2008).

Details of any funds materially in deficit

None

Section F Other Optional Information

Plans for future periods

To continue to offer excellent Scouting programme to all our members.

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

[Signature boxes]

Full name(s)

Barry Hirst Chris Stonehouse

Position (eg Secretary, Chair)

Group Lead Volnuteer Treasurer

Date

2 5 0 7 2 5

1st Ponteland Scout Group

Report and Accounts

For the year ended 31 December 2024

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Statement of Financial Activities

Incoming Resources	Notes	31-Dec-24	31-Dec-23
		£	£
Incoming Resources from Generated Funds			
Voluntary income	3	8,954	7,323
Investment income	3	1,924	163
Incoming resources from Charitable Activities	3	18,083	15,672
Other incoming resources	3	3,751	3,063
Total Incoming Resources		32,712	26,221
Resources expended			
Costs of generating funds			
Costs of generating Voluntary income	4	8,783	7,036
Charitable activities	4	21,923	17,325
Other resources expended	4	2,487	2,881
Depreciation of assets for charity's own use	5	-	-
Total Resources Expended		33,193	27,241
Net Incoming / (Outgoing) Resources		(481)	(1,020)
Net movement in Funds		1,636	854
Net movement in General fund		(2,117)	(1,873)
Funds balances b/f as at 1 January		213,569	214,588
		213,087	213,569

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Statement of Financial Activities

Balance Sheet	Notes	31-Dec-24	31-Dec-23
		£	£
Fixed Assets	5	145,000	145,000
Current Assets			
Cash at bank and in hand	6	69,630	68,935
Sundry debtors	7	1,213	-
Current Liabilities			
Sundry creditors	8	(2,756)	(366)
Net Current Assets		68,087	68,569
Net Assets		213,087	213,569

Represented by:

Designated Funds	9	12,000	10,364
Revaluation Reserve		145,000	145,000
General Fund		56,087	58,205
		213,087	213,569

The financial statements were approved by the trustees on behalf by: 23rd April 2025 and signed on their

Chairman

Treasurer



1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

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.

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Notes to the accounts (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

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Notes to the accounts (continued)

3. Analysis of Incoming Resources	31-Dec-24	31-Dec-23
	£	£
Voluntary income		
Membership subscriptions	16,304	14,139
less Capitation fees	7,350	6,816
	<hr/>	<hr/>
	8,954	7,323
	<hr/>	<hr/>
Investment income		
Building society interest	1,924	163
	<hr/>	<hr/>
Incoming resources from charitable activities		
Beavers	1,825	-
Cubs	5,260	14,759
Scouts	1,140	-
Other	8,324	913
	<hr/>	<hr/>
	16,549	15,672
Fund raising events	1,533	-
	<hr/>	<hr/>
	18,083	15,672
	<hr/>	<hr/>
Other incoming resources		
Tax refunds	-	-
Donations	750	98
Rent received	3,001	2,965
Grants	-	-
	<hr/>	<hr/>
	3,751	3,063
	<hr/>	<hr/>
Total Incoming Resources	32,712	26,221
	<hr/>	<hr/>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Notes to the accounts (continued)

4. Analysis of Resources Expended

	31-Dec-24	31-Dec-23
	£	£
Costs of generating voluntary funds		
Broadband	452	370
Cleaning	1,906	1,920
Lighting, heating and water	2,592	2,971
Insurance	1,337	1,293
Repairs and renewals	1,196	482
	<hr/>	<hr/>
	7,483	7,036
Administration expenses	1,300	-
	<hr/>	<hr/>
	8,783	7,036
	<hr/>	<hr/>
Charitable activities		
Camps	17,003	12,414
General activities	4,920	4,911
	<hr/>	<hr/>
	21,923	17,325
	<hr/>	<hr/>
Other resources expended		
Donations	1,280	-
Miscellaneous	1,207	2,881
	<hr/>	<hr/>
	2,487	2,881
	<hr/>	<hr/>
Depreciation	-	-
	<hr/>	<hr/>
Total resources expended	33,193	27,241
	<hr/> <hr/>	<hr/> <hr/>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Notes to the accounts (continued)

5. Tangible Fixed Assets

	Land & Buildings £
Cost	
As at 1 January 2024	145,000
Additions	-
As at 31 December 2024	<u>145,000</u>
Accumulated Depreciation	
As at 1 January 2024	-
Charge for the year	-
As at 31 December 2024	<u>-</u>
Net Book Value	
As at 1 January 2024	<u>145,000</u>
As at 31 December 2024	<u>145,000</u>

	31-Dec-24 £	31-Dec-23 £
6. Cash at bank and in hand		
Current account	12,628	38,857
Building Society account	57,002	30,078
	<u>69,630</u>	<u>68,935</u>

7. Current Assets	£	£
Sundry debtors and accrued income	<u>1,213</u>	-

8. Current Liabilities	£	£
Sundry creditors and deferred income	<u>2,756</u>	<u>366</u>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2024

Notes to the accounts (continued)

9. Reserves

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

10. Independent Examiner's Fees

The examiner has not charged a fee.



Section A Independent Examiner's Report

Report to the trustees 1st Ponteland Scout Group

On accounts for the year ended 31st Decemeber 2024 Charity no (if any) 1016363

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2024.

Responsibilities and basis of report

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(5)(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: [Signature] Date: 15/06/2025

Name: JOANNE WHEATLEY

Relevant professional qualification(s) or body ICAEW MEMBER

(if any):

Address:

24 DUNSGREEN
PONTZLAND
NEWCASTLE UPON TYNE NE20 9EH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

1ST PONTELAND SCOUT GROUP

England & Wales - Charity number 1016363

Accounts

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

Statement of Financial Activities

	Notes	31-Dec-23 £	31-Dec-22 £
Incoming Resources			
Incoming Resources from Generated Funds			
Voluntary income	3	7,323	7,123
Investment income	3	163	86
Incoming resources from Charitable Activities	3	15,672	13,725
Other incoming resources	3	3,063	6,864
Total Incoming Resources		26,221	27,798
Resources expended			
Costs of generating funds			
Costs of generating Voluntary income	4	7,036	13,236
Charitable activities	4	17,325	14,536
Other resources expended	4	2,881	3,943
Depreciation of assets for charity's own use	5		
Total Resources Expended		27,241	31,715
Net Incoming / (Outgoing) Resources		(1,020)	(3,917)
Net movement in Funds		854	972
Net movement in General fund	-	1,873	4,889
Funds balances b/f as at 1 January		214,588	218,505
Funds balances c/f as at 31 December		213,569	214,588

Registered Charity 1016363

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

Statement of Financial Activities

Balance Sheet

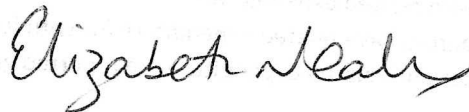
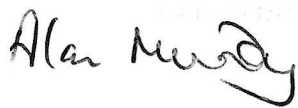
	Notes	31-Dec-23	31-Dec-22
Fixed Assets	5	145,000	145,000
Current Assets			
Cash at bank and in hand	6	68,935	70,481
		68,935	70,481
Current Liabilities			
Sundry creditors	7	366	893
Net Current Assets		68,569	69,588
Net Assets		<u>213,569</u>	<u>214,588</u>
Represented by:			
Designated Funds	8	10364	9510
Revaluation Reserve		145000	145000
General Fund		58,205	60,078
		<u>213,569</u>	<u>214,588</u>

The financial statements were approved by the trustees on behalf by:

and signed on their

Chairman

Treasurer



1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

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 2023

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 2023

Notes to the accounts (continued)

3. Analysis of Incoming Resources

	31-Dec-23	31-Dec-22
Voluntary income		
Membership subscriptions less Capitation fees	14,139 <u>6,816</u> <u>7,323</u>	13,802 <u>6,679</u> <u>7,123</u>
Investment income		
Building society interest	<u>163</u>	<u>86</u>
Incoming resources from charitable activities		
Beavers	-	2,200
Cubs	14,759	10,104
Scouts	-	990
Other	<u>913</u>	<u>301</u>
	<u>15,672</u>	<u>13,595</u>
Fund raising events	<u>0</u>	<u>130</u>
	<u>15,672</u>	<u>13,725</u>
Other incoming resources		
Tax refunds		
Donations	97.74	1050
Rent received	2965	2947
Grants	<u>0</u>	<u>2867</u>
	<u>3,063</u>	<u>6,864</u>
Total Incoming Resources	<u><u>26,221</u></u>	<u><u>27,798</u></u>

Registered Charity 1016363

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

Notes to the accounts (continued)

4. Analysis of Resources Expended

	31-Dec-23	31-Dec-22
Costs of generating voluntary funds		
Broadband	370	347
Cleaning	1,920	1,154
Lighting, heating and water	2,971	1,448
Insurance	1,293	1,098
Repairs and renewals	482	8,775
	<u>7,036</u>	<u>12,823</u>
Administration expenses	0	413
	<u>7,036</u>	<u>13,236</u>
Charitable activities		
Camps	12,414	12,614
General activities	4,911	1,922
	<u>17,325</u>	<u>14,536</u>
Other resources expended		
Donations		
Miscellaneous	2,881	3,943
	<u>2,881</u>	<u>3,943</u>
Depreciation		-
Total resources expended	<u>27,241</u>	<u>31,715</u>

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

Notes to the accounts (continued)

5. Tangible Fixed Assets

	Land & Buildings £
Cost	
As at 1 January 2023	145,000
Additions	
As at 31 December 2023	<u>145,000</u>
Accumulated Depreciation	
As at 1 January 2023	-
Charge for the year	-
As at 31 December 2023	<u>-</u>
Net Book Value	
As at 1 January 2023	<u>145,000</u>
As at 31 December 2023	<u>145,000</u>

6. Cash at bank and in hand

	31-Dec-23 £	31-Dec-22 £
Current account	38,857	37,871
Building Society account	30,078	32,610
	<u>68,935</u>	<u>70,481</u>

7. Current Liabilities

	31-Dec-23 £	31-Dec-22 £
Sundry creditors and deferred income	<u>366</u>	<u>893</u>

Registered Charity 1016363

1st Ponteland Scout Group

Financial Statements for the year ended 31 December 2023

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.



Section A Independent Examiner's Report

Report to the trustees 1st Ponteland Scout Group

On accounts for the year ended 31 December 2023 Charity no (if any) 1016363

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

Responsibilities and basis of report

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(5)(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: Jo Wheatley Date: 17/2024

Name: JOANNE WHEATLEY

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

Address: 24 DUNSGREEN PONTELANDS NEWCASTLE UPON TYNE NE20 9EH

1ST PONTELAND SCOUT GROUP

England & Wales - Charity number 1016363

Accounts



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	74,085
		70,481	<u>74,085</u>
Current Liabilities			
Sundry creditors	7	893	580
Net Current Assets		69,588	73,505
Net Assets		<u>214,588</u>	<u>218,505</u>
Represented by:			
Designated Funds	8	9510	8,538
Revaluation Reserve		145000	145,000
General Fund		60,078	64,967
		<u>214,588</u>	<u>218,505</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>
	13,595	7,856
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.

1ST PONTELAND SCOUT GROUP

England & Wales - Charity number 1016363

Accounts

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 £
Incoming Resources			
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
Total Incoming Resources		34,940	20,105
Resources expended			
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
Total Resources Expended		22,573	8,059
Net Incoming / (Outgoing) Resources		12,368	12,046
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
Funds balances c/f as at 31 December		218,505	206,137
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

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 £
Voluntary income		
Membership subscriptions	10,882	8,068
less Capitation fees	6,131	5,045
	<u>4,752</u>	<u>3,024</u>
Investment income		
Building society interest	<u>203</u>	<u>-</u>
Incoming resources from charitable activities		
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>
Other incoming resources		
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>
Total Incoming Resources	<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 £
Cost			
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>
Accumulated Depreciation			
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>
Net Book Value			
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 £
6. Cash at bank and in hand		
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 £
7. Current Liabilities		
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**

Report to the trustees/ members of	Charity Name 1st Ponteland Scout Group
On accounts for the year ended	Charity no (if any) 31 st December 2021 1016363.
Set out on pages	<small>(insert or substitute the page number of additional sheets)</small>
Responsibilities and basis of report	<p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st 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>
Independent examiner's statement	<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"> • 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. <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>
Signed:	Date: 27/11/2021
Name:	LISA JANE FRESH FLOOD.
Relevant professional qualification(s) or body (if any):	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 £
Incoming Resources			
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
Total Incoming Resources		34,940	20,105
Resources expended			
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
Total Resources Expended		22,573	8,059
Net Incoming / (Outgoing) Resources		12,368	12,046
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
Funds balances c/f as at 31 December		218,505	206,137
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

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 £
Voluntary income		
Membership subscriptions	10,882	8,068
less Capitation fees	6,131	5,045
	<u>4,752</u>	<u>3,024</u>
Investment income		
Building society interest	<u>203</u>	<u>-</u>
Incoming resources from charitable activities		
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>
Other incoming resources		
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>
Total Incoming Resources	<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 £
Cost			
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>
Accumulated Depreciation			
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>
Net Book Value			
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 £
6. Cash at bank and in hand		
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 £
7. Current Liabilities		
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**

Report to the trustees/ members of	Charity Name 1st Ponteland Scout Group
On accounts for the year ended	Charity no (if any) 31 st December 2021 1016363.
Set out on pages	<small>(insert or substitute the page number of additional sheets)</small>
Responsibilities and basis of report	<p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st 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>
Independent examiner's statement	<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"> • 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. <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>
Signed:	Date: 27/11/2021
Name:	LISA JANE FRESHLOOD.
Relevant professional qualification(s) or body (if any):	ACMA (CHARTERED INST. OF MGMT. ACC.)

