

1st Greyabbey Scout Group

Northern Ireland · Charity number 109816

Details

Status	Received
Registered	2023-11-29
Register	View on the Charity Commission for Northern Ireland register

Contact

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Website	1stgreyabbeyscoutgroup.org

Activities

Purposes: Promoting 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.

What the charity does: The advancement of education, The advancement of citizenship or community development

How the charity works: Advice/advocacy/information, Community development

Who the charity helps: Children (5-13 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£6,095	£1,880	£0	0

Trustees

Name	Role	Appointed
Miss Linda Murray		
Mr Andrew Ferdowsian		
Mr Philip Warnock		

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Accounts

1st Greyabbey Scout Group
5 April 2025
Barry Mitchell

In accordance with the Commission's Directions, the following independent examination of 1st Greyabbey Scout Group for the period ended 5 April 2025 was completed:

	Record of work done	Matters arising
<p>Direction 1: Examination and accounting thresholds</p>	<p>Section 65(3) of the Charities Act (Northern Ireland) 2008 (the Act) outlines that charity trustees may elect to have an independent examination, as opposed to a statutory audit, if their gross income in that year is less than £500,000.</p> <p>Section 64(3) of the Act outlines that where gross income in that year is less than £250,000, the charity trustees may prepare:</p> <ul style="list-style-type: none"> - a receipts and payments account, and - a statement of assets and liabilities, <p>instead of a statement of accounts as prescribed by regulations made by the Department (e.g. an accruals account).</p> <p>For 2025 the Scout Group treasurer and secretary have:</p> <ul style="list-style-type: none"> - elected to have an independent examination rather than an audit; and - prepared receipts and payments accounts. <p>This is appropriate on the basis that:</p> <ul style="list-style-type: none"> - gross income for 2024-25 was £6,095. This has been confirmed through review of bank statements and general ledger activity; and - there is nothing in the group's governing document which requires any form of professional audit. 	<p>No matters for attention.</p> <p>Conditions for independent examination, and receipts and payments accounts have been met.</p>

<p>Direction 2: Independence</p>	<p>There are no actual or perceived conflicts of interest that prevent me as examiner from carrying out an independent examination of the Scout Group's accounts.</p> <p>I confirm that:</p> <ul style="list-style-type: none"> - I am not a trustee of the group; - I have no financial or commercial relationship with the group; - I have no control or influence over a major donor to the group; and - I have no close personal relationships with the Scout Group trustees. 	<p>No matters for attention. I am independent of the Scout Group.</p>
<p>Direction 3: Documentation</p>	<p>This record, along with supporting working papers where relevant, will document the examination procedures carried out to address each of the Commission's Directions.</p>	<p>No matters for attention. Appropriate arrangements have been put in place to document examination procedures.</p>
<p>Direction 4: Understanding the charity</p>	<p>The charity is a Scout Group. It exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The trustees are made up of volunteer leaders.</p> <p>Receipts are generated membership fees and grants. These receipts are then applied to scout group activity and governance costs. Review of accounting records, constitution and minutes has confirmed my understanding of the aims and objectives of the Scout Group.</p>	<p>No matters for attention. An understanding of the Scout Group has been obtained in order to plan specific examination procedures.</p>

<p>Direction 5: Check that accounting records are kept and not materially misstated</p>	<p>Accounting records have been maintained for transactions during the year. I have been able to agree general ledger transactions to the bank statement and supporting documentation. See the 'Analytical_Review_&_Testing' tab for further details.</p> <p>While the Scout Group has largely gone cashless, it is recommended that controls are established for the counting, storage and lodgement of any subsequent cash received.</p>	<p>Complete accounting records have been kept for the transactions included in the financial statements. Controls for cash counting, storage and lodgements to be established.</p>
<p>Direction 6: Check that the charity accounts are consistent with the accounting records</p>	<p>Accounts are consistent with accounting records.</p>	<p>See above</p>
<p>Direction 7: Check that any identified conflicts of interest or related party transactions were properly authorised and appropriately disclosed.</p>	<p>No conflicts of interest or related party transactions have been identified from a review of accounting records and supporting documentation. No private benefit to a trustee identified from the Scout Group activities during 2024-25.</p>	<p>No matters for attention. No conflicts of interest or related party transactions identified.</p>
<p>Direction 8: Analytical Review</p>	<p>N/A - 2024-25 is the first year of activity, therefore an analytical review is not possible.</p>	<p>No matters for attention.</p>

<p>Direction 9: Check the form and content of accounts</p>	<p>Form and content of the accounts confirmed in the record of work done above as follows:</p> <ul style="list-style-type: none"> - Direction 1 - confirmed that it is appropriate for the Scout Group to produce receipts and payments accounts. - Direction 6 - confirmed that the required statements have been prepared and agree to supporting records. In addition, appropriate funds have been identified and presented in the accounts. <p>Accounts prepared are in accordance with Commission pro-forma.</p>	<p>No matters for attention. Appropriate accounts have been prepared and presented.</p>
<p>Direction 11: Compare the trustee' annual report with the accounts for consistency</p>	<p>Trustee annual report not yet provided, but AGM reports have been reviewed and are consistent with the accounts.</p>	<p>AGM report obtained and agreed to the accounts for consistency.</p>