

PENNINE CALDER DISTRICT SCOUT COUNCIL

**ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

PENNINE CALDER DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr A Lawrence
Mr P Whitworth
Ms S Hughes
Mr P Knight
Mr D Millner
Ms R Hollas
Mr I Whitworth

Charity number

1050583

Principal address

The Bungalow
Wood Lane
Colnebridge
Huddersfield

Independent examiner

Barlow Andrews LLP
Carlyle House
78 Chorley New Road
Bolton

PENNINE CALDER DISTRICT SCOUT COUNCIL

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PENNINE CALDER DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objective 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.

Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

TRUSTEES TO SUPPLY

Financial review

The Statement of Financial Activities shows a net surplus in funds for the year of £4,013 and our funds stand at £211,646 in total. The charity's assets are held for the objects of the charity.

It is the policy of the charity that it will aim to maintain free reserves (those unrestricted funds which have not been designated for a specific use and are not tied up in tangible fixed assets) at a level equivalent to at least three months' normal expenditure. The trustees consider that reserves at those level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's activities while consideration is given to ways in which additional funds may be raised. Free reserves at 31 March 2021 amounted to £51,646.

Structure, governance and management

The charity is unincorporated, Royal Charter was granted on 4 January 1912 and the charity registered with the charity commission on 10 November 1995.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr A Lawrence

Mr P Whitworth

Ms S Hughes

Mr P Knight

Mr D Millner

Ms R Hollas

Mr I Whitworth

The Charity aims to recruit trustees with appropriate skills and abilities to ensure management is maintained. Potential trustees are approached through personal knowledge of their skills.

PENNINE CALDER DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees' report was approved by the Board of Trustees.

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Dr A Lawrence

Trustee

Date:

PENNINE CALDER DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PENNINE CALDER DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Pennine Calder District Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Alison Cornes ACA
Barlow Andrews LLP
Chartered Accountants
Carlyle House
78 Chorley New Road
Bolton

Dated:

PENNINE CALDER DISTRICT SCOUT COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT*****FOR THE YEAR ENDED 31 MARCH 2021***

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	32,142	23,112
Charitable activities	4	-	10,975
Investments	5	112	404
Total income		<u>32,254</u>	<u>34,491</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>28,241</u>	<u>49,131</u>
Net income/(expenditure) for the year/ Net movement in funds		4,013	(14,640)
Fund balances at 1 April 2020		<u>207,633</u>	<u>222,273</u>
Fund balances at 31 March 2021		<u><u>211,646</u></u>	<u><u>207,633</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PENNINE CALDER DISTRICT SCOUT COUNCIL**BALANCE SHEET****AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		160,000		160,000
Current assets					
Cash at bank and in hand		78,010		75,873	
Creditors: amounts falling due within one year	12	(26,364)		(28,240)	
Net current assets			51,646		47,633
Total assets less current liabilities			211,646		207,633
Income funds					
Unrestricted funds			211,646		207,633
			211,646		207,633

The financial statements were approved by the Trustees on

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Dr A Lawrence

Trustee

PENNINE CALDER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Pennine Calder District Scout Council is a charity established under a trust deed. The registered office is The Bungalow, Wood Lane, Colnebridge, Huddersfield.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

The specific bases used are as follows:

1. Membership fees are accounted for when received.
2. Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met.
3. Rental income is recognised on a receivable basis.

PENNINE CALDER DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Governance costs include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at valuation, net of any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

PENNINE CALDER DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2021**1 Accounting policies****(Continued)*****Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Government grant re Covid	10,000	-
Membership fees	22,142	23,112
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds
	2020
	£
Charitable rental income	6,148
Other income	4,827
	<u> </u>
	<u>10,975</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	112	404
	<u> </u>	<u> </u>

PENNINE CALDER DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2021**6 Charitable activities**

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Blakedean Rates	340	297
Blakedean Electricity	566	1,569
Blakedean Insurance	-	3,113
Blakedean Repairs	2,966	1,565
Blakedean Telephone	233	374
Blakedean Other	50	2,019
Training	-	1,200
Events	-	11,006
Computer Costs	144	1,371
Sundry Costs	-	1,705
Paid to County	22,142	23,112
	<u>26,441</u>	<u>47,331</u>
Share of governance costs (see note 7)	1,800	1,800
	<u>28,241</u>	<u>49,131</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Audit fees	-	1,800	1,800	1,800
	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Analysed between Charitable activities	-	1,800	1,800	1,800
	<u>-</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>

Governance costs includes payments to the independent examiner of £1,800 (2020: £1,800).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

There were no employees during the year (2020: none).

PENNINE CALDER DISTRICT SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2021**10 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold land and buildings £
Cost or valuation	
At 1 April 2020	160,000
At 31 March 2021	160,000
Carrying amount	
At 31 March 2021	160,000
At 31 March 2020	160,000

Land and buildings with a carrying amount of £160,000 were revalued at 31 March 2004, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 March 2021, had the revalued assets been carried at historic cost, their carrying amount would have been approximately £51,269 (2020 - £51,269).

One of the properties included within the financial statements represents one third ownership of a property at Hebden Hey.

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	622	3,328
Accruals and deferred income	25,742	24,912
	26,364	28,240

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).