

Charity Registration Number: 1050583

Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2024
for
Pennine Calder District Scout Council

Pennine Calder District Scout Council

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for the Year Ended 31st March 2024**

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Pennine Calder District Scout Council

Charity Information
for the Year Ended 31st March 2024

TRUSTEES:

Dr A Lawrence
Ms S Hughes
Mr D Millner
Ms R Hollas
Mr I Whitworth
Ms T Knight
Ms J Levy

PRINCIPAL ADDRESS:

The Bungalow
Wood Lane
Colnebridge
Huddersfield
West Yorkshire

CHARITY NUMBER:

1050583

INDEPENDENT EXAMINER:

Connelly & Co Limited
Chartered Accountants and
Statutory Auditors
1 Dundas Street
Huddersfield
West Yorkshire
HD1 2EX

Pennine Calder District Scout Council

Report of the Trustees **for the Year Ended 31st March 2024**

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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 health.

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

ACHIEVEMENTS AND PERFORMANCE

During the year, the charity has continued to pursue its core objective: to promote the development of young people. Through a structured programme of activities based on the principles of Scouting, the charity has provided opportunities for young people to grow in confidence, learn new skills, and develop as active members of their communities.

The charity remains committed to providing a safe, inclusive, and supportive environment where young people can achieve their full potential. Activities delivered throughout the year have focused on personal development, leadership, outdoor learning, and community engagement, all of which contribute to the well-rounded growth of members.

FINANCIAL REVIEW

Income into the Pennine Calder District Scout Council amounted to membership fees of £27,287, compared to £20,120 in 2023. Once again no rental income was received from Blake Dean, although fixed and other costs related to running and maintaining the property were £5,945. For the fifth year Blake Dean has therefore been running at a loss.

The deficit for the year amounted to £1,590 which resulted in a 1% reduction in total funds to £179,982.

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 six 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 2024 amounted to £18,392. This is slightly above the required for operating expenses, however expenditure levels vary depending on the number of events on each year. Expenditure in the current year is low due to lack of events.

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
Ms S Hughes
Mr D Millner
Ms R Hollas
Mr I Whitworth
Ms T Knight
Ms J Levy

Pennine Calder District Scout Council

Report of the Trustees
for the Year Ended 31st March 2024

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.

ON BEHALF OF THE BOARD OF TRUSTEES:

Dr A Lawrence
Trustee

24 June 2025

**Report of the Independent Examiners 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 2024.

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 Directors 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:

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

A J McCarthy FCA (Senior Statutory Auditor)
for and on behalf of Connelly & Co Limited
Chartered Accountants and
Statutory Auditors
Permanent House
1 Dundas Street
Huddersfield
West Yorkshire
HD1 2EX

24 June 2025

Pennine Calder District Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
Income and endowments from:			
Charitable activities		27,287	20,120
Investments		2,508	849
Total income		<u>29,795</u>	<u>20,969</u>
Expenditure on:			
Charitable activities		<u>31,385</u>	<u>44,063</u>
Net expenditure for the year		(1,590)	(23,094)
Fund balances at 1 April 2023		179,982	203,076
Fund balances at 31 March 2024		<u>178,392</u>	<u>179,982</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
31st March 2024

	Notes	31.3.24	£	31.3.23	£
FIXED ASSETS					
Tangible assets	9		160,000		160,000
CURRENT ASSETS					
Cash at bank		<u>51,956</u>		<u>62,846</u>	
CREDITORS					
Amounts falling due within one year	10	<u>33,564</u>		<u>42,864</u>	
NET CURRENT ASSETS			<u>18,392</u>		<u>19,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>178,392</u>		<u>179,982</u>
RESERVES					
Revaluation reserve			108,731		108,731
Income and expenditure account			<u>69,661</u>		<u>71,251</u>
			<u>178,392</u>		<u>179,982</u>

The financial statements were approved by the trustees and authorised for issue on 24 June 2025 and were signed by:

Dr A Lawrence
Trustee

Pennine Calder District Scout Council

Notes to the Financial Statements for the Year Ended 31st March 2024

1. 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.

2. ACCOUNTING POLICIES

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.

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.

Turnover

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:

- Membership fees are accounted for when received.
- 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.
- Rental income is recognised on a receivable basis.

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 it is recognised in the statement of financial activities.

Pennine Calder District Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

2. ACCOUNTING POLICIES - continued

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).

Financial instruments

Cash and Cash equivalents

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

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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 liabilities classified as payable 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 effective interest method.

Derecognition of Financial Liabilities

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Pennine Calder District Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

2. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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.

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.

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.

3. **CHARITABLE ACTIVITIES**

Membership Fees

£
27,287

Charitable activities to 31 March 2024 £27,287 (2023 - £20,120).

Pennine Calder District Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

4. CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Blakedean rates	1,179	448
Blakedean electricity	3,996	830
Blakedean repairs	770	695
Blakedean insurance	895	-
Blakedean room hire	3,765	-
Blakedean first aid training	500	460
Telephone	778	60
Computer costs	185	425
Sundry costs	365	981
Paid to county	16,622	20,120
Events	860	19,444
	<u>29,915</u>	<u>43,463</u>

5. SUPPORT COSTS

	Governance			
	Support costs	costs	2024	2023
	£	£	£	£
Audit Fees	-	1,470	1,470	600
		<u>1,470</u>	<u>1,470</u>	<u>600</u>
Analysed Between				
Charitable Activities	-	1,470	1,470	600
		<u>1,470</u>	<u>1,470</u>	<u>600</u>

Governance costs includes payments to the independent examiner of £1,470 (2023 - £600)

6. INTEREST RECEIVABLE AND SIMILAR INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>2,508</u>	<u>849</u>

7. 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.

8. TRUSTEES

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

Pennine Calder District Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

9. **EMPLOYEES**

There were no employees during the year (2023 - none).

10. **TANGIBLE FIXED ASSETS**

	Land and buildings £
COST	
At 1st April 2023 and 31st March 2024	<u>160,000</u>
NET BOOK VALUE	
At 31st March 2024	<u>160,000</u>
At 31st March 2023	<u>160,000</u>

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 2024, had the revalued assets been carried at historic cost, their carrying amount would have been approximately £51,269 (2023 - £51,269).

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

11. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Trade creditors	32,214	26,237
Other creditors	<u>1,350</u>	<u>16,627</u>
	<u>33,564</u>	<u>42,864</u>

12. **RELATED PARTY TRANSACTIONS**

There were no disclosable related party transactions during the year (2023 - none).