

17TH BARNESLEY (PENISTONE) SCOUT GROUP

England & Wales · Charity number 514173

Details

Other names	PENISTONE SCOUT GROUP
Status	Registered
Legal form	Other
Registered	1983-08-12
Register	View on the Charity Commission register

Contact

Address	3 Valley Road High Green Sheffield S35 3JX
Phone	01226610350
Email	general@penistonescouts.uk
Website	penistonescouts.uk

Activities

Objects: THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE LOYALTY AND GOOD CITIZENSHIP.

Activities: As Scouts, we believe in preparing young people with skills for life. We encourage our young people to do more, learn more and be more. Each week, the Penistone Scout Group give young people of Penistone the opportunity to enjoy fun and adventure while developing the skills they need to succeed.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Amateur Sport, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,157	£82,076	-	-
2024-03-31	£82,040	£92,310	-	-
2023-03-31	£47,481	£54,926	-	-
2022-03-31	£46,503	£39,480	-	-
2021-03-31	£36,928	£36,630	-	-

Trustees

Name	Role	Appointed
Janet Worthington	Chair	2020-09-27
Amy Jayne Richardson		2022-12-05
Jonathan Westwood		2020-01-15
Julia Billard		2022-12-05
Kate Rushforth		2024-10-01
Laura Simpson		2014-10-01
Louis le Roux		2021-07-20
Nicola Bedford		2022-12-13
Paul Nicholson		2024-10-01
Sharon Chan		2022-12-05

17TH BARNLEY (PENISTONE) SCOUT GROUP

England & Wales - Charity number 514173

Accounts

Charity Registration Number. 514173

**PENISTONE SCOUT GROUP
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025**

PENISTONE SCOUT GROUP
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2025

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PENISTONE SCOUT GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2025

Full name: 17th Barnsley (Penistone) Scout Group

Registered Charity Number: 514173

Registered Office & Principal Address:
3 Valley Road
High Green
Sheffield
South Yorkshire
S35 3JX

Trustees:
L Simpson
J Worthington
J Westwood (Secretary)
A Richardson (GSL)
S Sykes (Resigned August 2024)
L le Roux
N Bedford
S Morley (Resigned October 2024)
J Billard (Treasurer)
J Dawson (Resigned October 2024)
S Chan
S Walne (Resigned October 2024)
K Rushforth (Appointed October 2024)
P Nicholson (Appointed October 2024)

Chairperson: J Worthington

Bankers:
Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

Independent Examiner:
Stephanie Tolson
Community Accountant
BCVS Services Ltd
23 Queens Road
Barnsley
S71 1AN

PENISTONE SCOUT GROUP

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

Structure, governance and management

Penistone Scout Group is a registered charity with the Charity Commission, governed by Royal Charter, dated 4 January 1912. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are appointed in accordance with the Policy, Organisation and Rules (POR) of the Scout Association.

Trustee policy, training and induction

Penistone Scout Group has a trustee policy modelled on the Scout Association Group Trustee Board outlined in Chapter 5 of POR.

Our trustee induction comprises of either the Chair or a member of the Group Scout Leader team providing the trustee with clear guidance on the roles and responsibilities alongside their formal online learning required by the Scout Association. This is a tried and tested method of supporting and enabling trustees to carry out their roles.

Related parties

Related party transactions are shown in note 10 to the accounts. The trustees consider that there are no other related parties to the charity.

Risk management

The Group Executive Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section, or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section, or the group as whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

Charitable aims and objectives

The purpose of our charity is to provide Scouting for young people aged between 6 years to 18 years old. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The principle objective of the charity is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission. The charity operates mainly in Penistone and South Yorkshire, as well as West Yorkshire.

Key activities undertaken for the public benefit:

- Provision of building and facilities/open space for Scouts and community groups
- Provision of services for charitable purposes
- Operation of Scouting for Squirrels, Beavers, Cubs, Scouts and Young Leaders
- Support and involvement in a number of local community and public activities such as Penistone Mayors Gala, Springvale Community gardens, Penistone Show, Roundtable Bonfire and Sleigh Runs, Remembrance Parade.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Achievements and performance during the period

- Continued attainment across all sections of awarding Chief Scout Awards
- All sections are thriving and offering a balanced but varied programme, including nights away for all sections.
- Leaders continue to have multiple years service and awards for merit alongside commissioners commendations.
- A further 6 (9 in total) leaders are now trained in axe throwing, and continuing usage of axe throwing facilities and the axe throwing wall.
- Challenging and rewarding programmes on offer to the young people including (but not exhaustive):
 - Beavers Spring sleepover
 - Beavers Gulliver's Valley sleepover
 - Fundraising bingo
 - Cubs climbing
 - District big day out
 - Group camp
 - Scouts abseiling
 - Scouts climbing
 - Squirrels stickman day
 - Squirrels my first sleepover

The charity's policy on reserves

The policy is to hold reserves equivalent to twelve month's running costs, with designated funds in respect of identified plans. Based on the accounts to the year ending 31 March 2025, twelve month's running costs equates to £44,207 (total unrestricted expenditure, less expedition/camp expenditure). The actual amount of reserves held at the year-end was £59,563 as follows:

General Reserve	£32,067	
Contingency Fund	£7,500	
Group Development Fund	£16,789	(see note 14 to the accounts)
Hardship Fund	£1,284	
Training Fund	£1,923	

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2025

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a net deficit for the year of £10,919 (2024: net deficit £10,270). The total funds at the year-end stand at £87,328 (2024: £98,247). The general reserve of the charity was £32,067 at the year-end (2024: £35,153).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

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

Signed on behalf of the charity's trustees:

Signed _____



Date: 1st July 2025

J Billard, Treasurer

PENISTONE SCOUT GROUP
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity, which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 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  _____ Date: 1st July 2025

Stephanie Tolson
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

PENISTONE SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total Funds	2024
	Note	£	£	£	£	£
Incoming resources						
Donations & Fundraising	2	2,005	-	-	2,005	5,453
Receipts from Sections (Subs)		29,740	-	-	29,740	25,341
Equipment & Room Hire		8,033	-	-	8,033	5,889
Interest Received		2,000	-	-	2,000	2,017
Uniforms		2,067	-	-	2,067	1,892
Grants Received	3	-	-	-	-	1,125
Expedition/Event Income		27,312	-	-	27,312	34,822
Gift Aid Reclaim		-	-	-	-	3,963
Income from Solar Panels		-	-	-	-	1,168
Other Income		-	-	-	-	370
Total incoming resources		71,157	-	-	71,157	82,040
Resources expended						
Heat, Light & Rates		4,496	-	-	4,496	4,583
Insurance		2,225	-	-	2,225	1,580
Storage & Venue hire		234	-	-	234	312
Repairs, Renewals & Maintenance		4,996	-	-	4,996	5,776
Building Development		-	-	-	-	2,099
Equipment Purchases		2,959	-	-	2,959	1,851
Telephone, Computer & Website Costs		1,513	-	-	1,513	640
Caretaking/Cleaning/Gardening		2,610	-	-	2,610	2,964
Accountancy Charges		825	-	-	825	750
Capitation Fee		11,968	-	-	11,968	10,915
Uniform & Badges		3,468	-	-	3,468	4,647
Section Meetings		6,708	-	-	6,708	5,640
Expedition/Event costs		30,134	-	-	30,134	36,053
Membership Fees and Licences		416	-	-	416	593
Stripe/Go Cardless Fees		1,070	-	-	1,070	1,951
Fundraising Expenses		292	-	-	292	1,480
Training		-	92	-	92	2,985
Depreciation/Revaluation		-	7,643	-	7,643	7,222
Refreshments		356	-	-	356	-
Sundries/Other		71	-	-	71	269
Total resources expended		74,341	7,735	-	82,076	92,310
Net income/(expenditure)		(3,184)	(7,735)	-	(10,919)	(10,270)
Total funds brought forward		35,153	63,094	-	98,247	108,517
Transfers between funds	13	98	(98)	-	-	-
Total funds carried forward	12	32,067	55,261	-	87,328	98,247

All prior year income is unrestricted.

Prior year expenditure includes depreciation of £7,222, building development £2,099 and Training £2,985 charged to designated funds. All other prior year expenditure is unrestricted.

PENISTONE SCOUT GROUP

BALANCE SHEET

AS @ 31 MARCH 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	4	27,765		33,303	
Total fixed assets			<u>27,765</u>	<u>33,303</u>	33,303
Current assets					
Debtors & Prepayments	5	3,607		7,733	
Cash at bank and in hand	6	61,215		68,614	
Total current assets		<u>64,822</u>		<u>76,347</u>	
Liabilities					
Creditors & Accruals	7				
Amounts falling due within one year		<u>(5,259)</u>		<u>(11,403)</u>	
Net current assets			59,563		64,944
Net assets			<u>87,328</u>		<u>98,247</u>
Funds of the charity					
Unrestricted funds	12		32,067		35,153
Restricted funds			-		-
Designated funds - fixed assets			27,765		33,303
Designated funds - other			27,496		29,791
Total funds			<u>87,328</u>		<u>98,247</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 
J Billard, Treasurer

Dated: 1st July 2025

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6 of the Charities SORP (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Resources Expended

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Donated goods and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives.

The rates applicable are:

Fixtures, Fittings & Equipment	- 20% on a straight line basis
Buildings/Building Improvements	- 5% on a straight line basis

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged. Other designated funds have been provided for particular purposes at the discretion of the trustees.

2. Donations and Fundraising

	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Amazon donations	-	-	-	51	-	51
Paypal	-	-	-	244	-	244
Penistone Gala	-	-	-	2,031	-	2,031
Penistone Agricultural Show	1,000	-	1,000	1,000	-	1,000
Penistone Roundtable	-	-	-	500	-	500
Race Night 2023	-	-	-	705	-	705
Bingo April 2024	-	-	-	75	-	75
Quiz Night Feb 24	-	-	-	787	-	787
CAF donation	500	-	500	-	-	-
Penistone Gardening Club	60	-	60	-	-	-
David Bennett Charity donation	250	-	250	-	-	-
Other Fundraising/Donations	195	-	195	60	-	60
	2,005	-	2,005	5,453	-	5,453

3. Grants Received

	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tesco Groundwork	-	-	-	1,125	-	1,125
	-	-	-	1,125	-	1,125

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

4. Tangible fixed assets

	Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
as @ 01-Apr-2024	55,501	115,278	170,779
Additions	-	2,105	2,105
Disposals	-	-	-
as @ 31-Mar-2025	<u>55,501</u>	<u>117,383</u>	<u>172,884</u>
Depreciation			
as @ 01-Apr-2024	38,294	99,182	137,476
Disposals	-	-	-
Charge this period	2,474	5,169	7,643
as @ 31-Mar-2025	<u>40,768</u>	<u>104,351</u>	<u>145,119</u>
Net book value			
as @ 31-Mar-2025	<u>14,733</u>	<u>13,032</u>	<u>27,765</u>
as @ 31-Mar-2024	<u>17,207</u>	<u>16,096</u>	<u>33,303</u>

5. Debtors

	2025	2024
	£	£
Prepaid Camp/Event costs	1,844	5,416
Prepaid Website Costs	-	265
Prepayment Insurance	1,763	1,637
Room Hire (Feb/March 2024)	-	415
	<u>3,607</u>	<u>7,733</u>

6. Cash at Bank and in hand

	2025	2024
	£	£
Bank Accounts	22,423	32,331
Online Scout Manager	2,488	971
Investment Accounts	36,304	35,312
	<u>61,215</u>	<u>68,614</u>

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2025

7. Creditors

	2025	2024
	£	£
Accruals:		
Deferred Camp/Event Income	4,161	10,106
Accountancy	825	750
Repairs, Renewals & Maintenance	-	400
Utilities	273	147
	<u>5,259</u>	<u>11,403</u>

8. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<u>31 March 2025</u>				
Fixed assets	-	-	27,765	27,765
Current assets	37,326	-	27,496	64,822
Current liabilities	(5,259)	-	-	(5,259)
	<u>32,067</u>	<u>-</u>	<u>55,261</u>	<u>87,328</u>
 <u>31 March 2024</u>				
Fixed assets	-	-	33,303	33,303
Current assets	46,556	-	29,791	76,347
Current liabilities	(11,403)	-	-	(11,403)
	<u>35,153</u>	<u>-</u>	<u>63,094</u>	<u>98,247</u>

9. Trustees' remuneration, benefits and expenses

During the financial year Stuart Walne received £145.00 via Beyond Belief Gardening for grass cutting and maintenance. The transactions were carried out under normal terms of business.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this period.

10. Related party transactions

There were no related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £825. (2024: £750).

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2025

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	35,153	71,157	(74,341)	98	32,067
	<u>35,153</u>	<u>71,157</u>	<u>(74,341)</u>	<u>98</u>	<u>32,067</u>
Restricted Funds					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Designated funds					
Contingency fund	7,500	-	-	-	7,500
Fixed Assets	33,303	-	(7,643)	2,105	27,765
Hardship Fund	3,487	-	-	(2,203)	1,284
Training Fund	2,015	-	(92)	-	1,923
Group Development fund	16,789	-	-	-	16,789
	<u>63,094</u>	<u>-</u>	<u>(7,735)</u>	<u>(98)</u>	<u>55,261</u>
TOTAL FUNDS	<u>98,247</u>	<u>71,157</u>	<u>(82,076)</u>	<u>-</u>	<u>87,328</u>

13. Fund transfers

£2,105 was transferred from General Fund to the Designated Fund for the purchase of fixed assets.

£2,203 was transferred from the Hardship Fund to General Fund for contribution to member activities and subs.

14. Designated Funds

- Hardship Fund - One of our key values is to make scouting affordable to all, and ensure that children in families facing financial hardship, do not miss out on scouting opportunities. This designated fund is set aside to sponsor activities being provided to those families.
- Training Fund – A designated fund set aside to develop and enhance the skills of the volunteers. This has included shooting, archery, hillwalking and outdoor first aid skills this year. This enables us to run sessions ourselves at a hugely reduced cost which will in turn makes these exciting opportunities accessible to more young people.
- Group Development Fund - A designated fund, set aside for the purpose of improving the existing building, to enable the charity to increase membership and give more young people the opportunity to enjoy scouting.

17TH BARNESLEY (PENISTONE) SCOUT GROUP

England & Wales - Charity number 514173

Accounts

Charity Registration Number. 514173

PENISTONE SCOUT GROUP

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2024

PENISTONE SCOUT GROUP
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2024

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PENISTONE SCOUT GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2024

Full name: 17th Barnsley (Penistone) Scout Group

Registered Charity Number: 514173

Registered Office & Principal Address:
3 Valley Road
High Green
Sheffield
South Yorkshire
S35 3JX

Trustees:
L Simpson
J Worthington
J Westwood (Secretary)
A Richardson (GSL)
S Sykes
L le Roux
N Bedford
S Morley
J Billard
J Dawson
S Chan
S Walne

Chairperson: J Worthington

Bankers:
Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

Independent Examiner:
Julie Campsall
Community Accountant
BCVS Services Ltd
23 Queens Road
Barnsley
S71 1AN

PENISTONE SCOUT GROUP
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2024

Structure, governance and management

Penistone Scout Group is a registered charity with the Charity Commission, governed by Royal Charter, dated 4 January 1912. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are appointed in accordance with the Policy, Organisation and Rules (POR) of the Scout Association.

Trustee policy, training and induction

Penistone Scout Group has a trustee policy modelled on the Scout Association Group Trustee Board outlined in Chapter 5 of POR.

Our trustee induction comprises of either the Chair or a member of the Group Scout Leader team providing the trustee with clear guidance on the roles and responsibilities alongside their formal online learning required by the Scout Association. This is a tried and tested method of supporting and enabling trustees to carry out their roles.

Related parties

Related party transactions are shown in note 10 to the accounts. The trustees consider that there are no other related parties to the charity.

Risk management

The Group Executive Committee has identified the major risks to which they believe the Group is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The Group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the Group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular section, or the Group as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section, or the group as whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

Charitable aims and objectives

The purpose of our charity is to provide Scouting for young people aged between 6 years to 25 years old. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The principle objective of the charity is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission. The charity operates mainly in Penistone and South Yorkshire, as well as West Yorkshire.

Key activities undertaken for the public benefit:

- Provision of building and facilities/open space for Scouts and community groups
- Provision of services for charitable purposes
- Operation of Scouting for Squirrels, Beavers, Cubs, Scouts and Young Leaders
- Support and involvement in a number of local community and public activities such as Penistone Mayors Gala, Springvale Community gardens, Penistone Show, Roundtable Bonfire and Sleigh Runs, Remembrance Parade.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Achievements and performance during the period

- Continued attainment across all sections of awarding Chief Scout Awards
 - All sections are thriving and offering a balanced but varied programme, including nights away for all sections.
 - Leaders achieved 5 years and awards for merit and commissioners commendations.
 - One leader completed Mountain Leader Award and has received a terrain 1 permit.
 - 3 adults were training in axe throwing and the axe throwing wall was built.
 - There has been a leader training weekend to upskill leaders on working with neurodiverse young people.
 - Successful Group Day Out was held this year.
 - Upgrade of tent stocks were purchased this year.
 - Significant long term investment was made to replace and upgrade the kitchen in the Penistone Scout Activity Centre.
 - Additional fundraising included Race Night and Bingo.
 - Challenging and rewarding programmes on offer to the young people including (but not exhaustive):
 - Scuba Diving
 - Shooting
 - Axe Throwing
 - Hiking
 - Cyclo-cross
 - Flight Simulator Training at Pilot Training facility
 - Expeditions
 - Camps (Section specific and group)
 - Day trips
- Community Engagement:
- Squirrels made visits to local care homes
 - Supporting Charity Santa Sleigh Run
 - Penistone Bonfire
 - Penistone Show
 - Penistone Gala
 - Remembrance
 - Volunteer with Peak Park Ranger

The charity's policy on reserves

The policy is to hold reserves equivalent to twelve month's running costs, with designated funds in respect of identified plans. Based on the accounts to the year ending 31 March 2024, twelve month's running costs equates to £43,951 (total unrestricted expenditure, less expedition/camp expenditure). The actual amount of reserves held at the year-end was £64,944 as follows:

General Reserve	£35,153	
Contingency Fund	£7,500	
Group Development Fund	£16,789	(see note 14 to the accounts)
Hardship Fund	£3,487	
Training Fund	£2,015	

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2024

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a net deficit for the year of £10,270 (2023: net deficit £7,445). The total funds at the year-end stand at £98,247 (2023: £108,517). The general reserve of the charity was £35,153 at the year-end (2023: £35,920).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

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

Signed on behalf of the charity's trustees:

Signed _____ Date: 1st July 2024

J Billard, Treasurer

PENISTONE SCOUT GROUP
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity, which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 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  Date: 1st July 2024

Julie Campsall
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

PENISTONE SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	2024 Total Funds	2023
	Note	£	£	£	£	£
Incoming resources						
Donations & Fundraising	2	5,453	-	-	5,453	4,100
Receipts from Sections (Subs)		25,341	-	-	25,341	22,484
Equipment & Room Hire		5,889	-	-	5,889	4,360
Interest Received		2,017	-	-	2,017	604
Uniforms		1,892	-	-	1,892	2,216
Grants Received	3	1,125	-	-	1,125	-
Expedition/Event Income		34,822	-	-	34,822	9,104
Gift Aid Reclaim		3,963	-	-	3,963	2,888
Income from Solar Panels		1,168	-	-	1,168	1,725
Other Income		370	-	-	370	-
Total incoming resources		82,040	-	-	82,040	47,481
Resources expended						
Payments to Sections*		-	-	-	-	9,113
Heat, Light & Rates		4,583	-	-	4,583	4,413
Insurance		1,580	-	-	1,580	1,255
Storage & Venue hire		312	-	-	312	-
Repairs, Renewals & Maintenance		5,776	-	-	5,776	984
Building Development		-	2,099	-	2,099	-
Equipment Purchases		1,851	-	-	1,851	2,001
Telephone, Computer & Website Costs		640	-	-	640	1,872
Caretaking/Cleaning/Gardening		2,964	-	-	2,964	1,079
Accountancy Charges		750	-	-	750	650
Capitation Fee		10,915	-	-	10,915	9,120
Uniforms		4,647	-	-	4,647	3,623
Section Meetings		5,640	-	-	5,640	-
Expedition/Event costs		36,053	-	-	36,053	10,928
Membership Fees and Licences		593	-	-	593	596
Stripe/Go Cardless Fees		1,951	-	-	1,951	1,612
Donations		-	-	-	-	100
Fundraising Expenses		1,480	-	-	1,480	-
Training		-	2,985	-	2,985	1,245
Depreciation/Revaluation		-	7,222	-	7,222	6,247
Sundries/Other		269	-	-	269	88
Total resources expended		80,004	12,306	-	92,310	54,926
Net income/(expenditure)		2,036	(12,306)	-	(10,270)	(7,445)
Total funds brought forward		35,920	72,597	-	108,517	115,962
Transfers between funds	13	(2,803)	2,803	-	-	-
Total funds carried forward	12	35,153	63,094	-	98,247	108,517

*Payments to Sections - Previous year's expenditure which could not be identified by individual cost centre is now allocated under the relevant section meeting and core cost.

Comparative figures of donation and grant income, for each fund are shown in notes 2 and 3 to the accounts. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £6,247 charged to designated funds. All other prior year expenditure is unrestricted.

PENISTONE SCOUT GROUP

BALANCE SHEET

AS @ 31 MARCH 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	4	33,303		25,097	
Total fixed assets			<u>33,303</u>	<u>25,097</u>	25,097
Current assets					
Debtors & Prepayments	5	7,733		2,146	
Cash at bank and in hand	6	68,614		89,812	
Total current assets		<u>76,347</u>		<u>91,958</u>	
Liabilities					
Creditors & Accruals	7				
Amounts falling due within one year		<u>(11,403)</u>		<u>(8,538)</u>	
Net current assets			64,944		83,420
Net assets			<u>98,247</u>		<u>108,517</u>
Funds of the charity					
Unrestricted funds	12		35,153		35,920
Restricted funds			-		-
Designated funds - fixed assets			33,303		25,097
Designated funds - other			29,791		47,500
Total funds			<u>98,247</u>		<u>108,517</u>

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Signed _____

Dated: 1st July 2024

J Billard, Treasurer

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6 of the Charities SORP (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Resources Expended

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Donated goods and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives.

The rates applicable are:

Fixtures, Fittings & Equipment	- 20% on a straight line basis
Buildings/Building Improvements	- 5% on a straight line basis

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged. Other designated funds have been provided for particular purposes at the discretion of the trustees.

2. Donations and Fundraising

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Easy Fundraising donations	-	-	-	17	-	17
Amazon donations	51	-	51	75	-	75
Paypal	244	-	244	-	-	-
Penistone Gala	2,031	-	2,031	1,414	-	1,414
Penistone Agricultural Show	1,000	-	1,000	1,000	-	1,000
Penistone Roundtable	500	-	500	500	-	500
Race Night 2023	705	-	705	-	-	-
Bingo April 2024	75	-	75	-	-	-
Quiz Night Feb 24	787	-	787	-	-	-
Christmas Raffle	-	-	-	349	-	349
Thurnscoe Scouts	-	-	-	645	-	645
Howard & Co LLP Donation	-	-	-	100	-	100
Other Fundraising/Donations	60	-	60	-	-	-
	5,453	-	5,453	4,100	-	4,100

3. Grants Received

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tesco Groundwork	1,125	-	1,125	-	-	-
	1,125	-	1,125	-	-	-

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2024

4. Tangible fixed assets

	Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
as @ 01-Apr-2023	55,501	99,850	155,351
Additions	-	15,428	15,428
Disposals	-	-	-
as @ 31-Mar-2024	<u>55,501</u>	<u>115,278</u>	<u>170,779</u>
Depreciation			
as @ 01-Apr-2023	35,820	94,434	130,254
Disposals	-	-	-
Charge this period	<u>2,474</u>	<u>4,748</u>	<u>7,222</u>
as @ 31-Mar-2024	<u>38,294</u>	<u>99,182</u>	<u>137,476</u>
Net book value			
as @ 31-Mar-2024	<u>17,207</u>	<u>16,096</u>	<u>33,303</u>
as @ 31-Mar-2023	<u>19,681</u>	<u>5,416</u>	<u>25,097</u>

5. Debtors

	2024	2023
	£	£
Prepaid Camp/Event costs	5,416	847
Prepaid Website Costs	265	265
Prepayment Insurance	1,637	1,034
Room Hire (Feb/March 2024)	415	-
	<u>7,733</u>	<u>2,146</u>

6. Cash at Bank and in hand

	2024	2023
	£	£
Bank Accounts	32,331	54,003
Online Scout Manager	971	1,425
Investment Accounts	35,312	34,384
	<u>68,614</u>	<u>89,812</u>

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2024

7. Creditors

	2024	2023
	£	£
Accruals:		
Deferred Camp/Event Income	10,106	7,888
Accountancy	750	650
Repairs, Renewals & Maintenance	400	-
Utilities	147	-
	11,403	8,538

8. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<u>31 March 2024</u>				
Fixed assets	-	-	33,303	33,303
Current assets	46,556	-	29,791	76,347
Current liabilities	(11,403)	-	-	(11,403)
	35,153	-	63,094	98,247
 <u>31 March 2023</u>				
Fixed assets	-	-	25,097	25,097
Current assets	44,458	-	47,500	91,958
Current liabilities	(8,538)	-	-	(8,538)
	35,920	-	72,597	108,517

9. Trustees' remuneration, benefits and expenses

During the financial year J Robinson received £265 via his business Funky IT Solutions for website hosting and domain renewal. Stuart Walne received £141.00 via Beyond Belief Gardening for grass cutting and maintenance. The transactions were carried out under normal terms of business.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this period.

10. Related party transactions

There were no related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £750. (2023: £650).

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2024

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	35,920	82,040	(80,004)	(2,803)	35,153
	35,920	82,040	(80,004)	(2,803)	35,153
Restricted Funds					
None	-	-	-	-	-
	-	-	-	-	-
Designated funds					
Contingency fund	7,500	-	-	-	7,500
Fixed Assets	25,097	-	(7,222)	15,428	33,303
Hardship Fund	5,000	-	-	(1,513)	3,487
Training Fund	5,000	-	(2,985)	-	2,015
Group Development fund	30,000	-	(2,099)	(11,112)	16,789
	72,597	-	(12,306)	2,803	63,094
TOTAL FUNDS	108,517	82,040	(92,310)	-	98,247

13. Fund transfers

£11,112 was transferred from the Group Development Fund to the Designated Fund for the purchase of fixed assets.

£4,316 was transferred from General Fund to the Designated Fund for the purchase of fixed assets.

£1,513 was transferred from the Hardship Fund to General Fund for contribution to member activities and subs.

14. Designated Funds

- Hardship Fund - One of our key values is to make scouting affordable to all, and ensure that children in families facing financial hardship, do not miss out on scouting opportunities. This designated fund is set aside to sponsor activities being provided to those families.
- Training Fund – A designated fund set aside to develop and enhance the skills of the volunteers. This has included shooting, archery, hillwalking and outdoor first aid skills this year. This enables us to run sessions ourselves at a hugely reduced cost which will in turn makes these exciting opportunities accessible to more young people.
- Group Development Fund - A designated fund, set aside for the purpose of improving the existing building, to enable the charity to increase membership and give more young people the opportunity to enjoy scouting.

17TH BARNLEY (PENISTONE) SCOUT GROUP

England & Wales - Charity number 514173

Accounts

Charity Registration Number. 514173

PENISTONE SCOUT GROUP

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2023

PENISTONE SCOUT GROUP
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2023

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Balance sheet	10
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PENISTONE SCOUT GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

Full name: 17th Barnsley (Penistone) Scout Group

Registered Charity Number: 514173

Registered Office & Principal Address:
3 Valley Road
High Green
Sheffield
South Yorkshire
S35 3JX

Trustees:
L Simpson (Chair to Dec 22, Treasurer from Dec 22)
J Worthington (Chair from Dec 22)
J Westwood (Secretary)
S Sykes (GSL to Dec 22)
A Richardson (GSL from Dec 22)
R Punshon (Resigned Dec 22)
J Robinson (Resigned Oct 22)
E Burkinshaw (Treasurer to Nov 2022, Resigned Dec 22)
L le Roux
N Bedford (from Dec 22)
S Morley (from Dec 22)
J Billard (from Dec 22)
J Dawson (from Dec 22)
S Chan (from Dec 22)
S Walne (from Dec 22)
H Duffey (from Dec 22, resigned Feb 23)

Chairperson: J Worthington

Bankers:
Lloyds Bank PLC
25 Gresham Street
London
EC2V 7HN

Independent Examiner:
Steph Tolson
Community Accountant
BCVS Services
23 Queens Road
Barnsley
S71 1AN

PENISTONE SCOUT GROUP

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

Structure, governance and management

Penistone Scout Group is a registered charity with the Charity Commission, governed by Royal Charter, dated 4 January 1912. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are appointed in accordance with the policy, Organisation and Rules (POR) of the Scout Association.

Trustee policy, training and induction

Penistone Scout Group has a trustee policy modelled on the Scout Association Group Trustee Board outlined in Chapter 5 of POR.

Our trustee induction comprises of either the Chair or a member of the Group Scout Leader team providing the trustee with clear guidance on the roles and responsibilities alongside their formal online learning required by the Scout Association. This is a tried and tested method of supporting and enabling trustees to carry out their roles.

Related parties

Related party transactions are shown in note 10 to the accounts. The trustees consider that there are no other related parties to the charity.

Risk management

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

Charitable aims and objectives

The purpose of our charity is to provide Scouting for young people aged between 6 years to 25 years old. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The principle objective of the charity is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission. The charity operates mainly in Penistone and South Yorkshire, as well as West Yorkshire.

Key activities undertaken for the public benefit:

- Provision of building and facilities/open space for Scouts and community groups
- Provision of services for charitable purposes
- Operation of Scouting for Squirrels, Beavers, Cubs, Scouts and Young Leaders
- Support and involvement in a number of local community and public activities such as Penistone Mayors Gala, Springvale Community gardens, Penistone Show, Roundtable Bonfire and Sleigh Runs, Remembrance Parade.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Achievements and performance during the period

- Continued attainment across all sections of awarding Chief Scout Awards
- The group's Squirrels Drey has expanded and thrived over the past 12 months, still one of few in the Barnsley District
- The group has fully returned to running a variety of additional activities for all sections including day trips and camps. This has included training for leaders to expand their skills and experience to enable a more varied programme for the young people.
- Two leaders are trained shooting instructors and now offering rifle shooting to sections.
- New activity equipment has been purchased to run soft axe throwing as an activity.
- Challenging and rewarding programme on offer to the young people including:
 - Caving
 - Expeditions
 - Camps (Section specific and group)
 - Day trips
 - Climbing
 - Abseiling
- Community Engagement
 - Springvale Community Gardens
 - Penistone Leisure Centre
 - Penistone Show
 - Penistone Gala
 - Remembrance

The charity's policy on reserves

The policy is to hold reserves equivalent to twelve month's running costs, with designated funds in respect of identified plans. Based on the accounts to the year ending 31 March 2023, twelve month's running costs equates to £37,751 (total unrestricted expenditure, less expedition/camp expenditure). The actual amount of reserves held at the year end was £83,420 as follows:

General Reserve	£35,920	
Contingency Fund	£7,500	
Group Development Fund	£30,000	(see note 14 to the accounts)
Hardship Fund	£5,000	
Training Fund	£5,000	

The reserves were above the required level due to unexpected Covid support grants received in 2021-2022, but the trustee board have started work on how best to invest these funds in development of the Group's premises and this will be realised in the following financial year.

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2023

Financial Position

The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a net deficit for the year of £7,445 (2022: net income £7,023). The total funds at the year-end stand at £108,517 (2022: £115,962). The general reserve of the charity was £35,920 at the year end (2022: £41,196).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

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

Signed on behalf of the charity's trustees:

Signed  Date: 20/06/2023

L Simpson, Treasurer

PENISTONE SCOUT GROUP
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity, which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustee consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 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 _____



Date:

20/6/23

Steph Tolson
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

PENISTONE SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£	£
Incoming resources						
Donations & fundraising	2	4,100	-	-	4,100	1,097
Receipts from sections		22,484	-	-	22,484	17,781
Equipment & room hire		4,360	-	-	4,360	2,445
Interest received		604	-	-	604	27
Uniforms		2,216	-	-	2,216	2,164
Grants received	3	-	-	-	-	20,098
Expedition/Event income		9,104	-	-	9,104	1,849
Gift Aid reclaim		2,888	-	-	2,888	-
Income from Solar Panels		1,725	-	-	1,725	1,042
Total Incoming resources		47,481	-	-	47,481	46,503
Resources expended						
Payments to sections		9,113	-	-	9,113	3,505
Heat, light & rates		4,413	-	-	4,413	2,737
Insurance		1,255	-	-	1,255	1,175
Storage & venue hire		-	-	-	-	312
Repairs, renewals & maintenance		984	-	-	984	5,790
Equipment purchases		2,001	-	-	2,001	472
Telephone, computer & website costs		1,872	-	-	1,872	998
Caretaking/cleaning/gardening		1,079	-	-	1,079	1,567
Accountancy charges		650	-	-	650	650
Capitation fee		9,120	-	-	9,120	6,250
Uniforms		3,623	-	-	3,623	4,676
Expedition\Event costs		10,928	-	-	10,928	3,008
Membership fees and licences		596	-	-	596	660
Stripe Fees		1,612	-	-	1,612	546
Donations		100	-	-	100	-
Training		1,245	-	-	1,245	-
Depreciation/ revaluation		-	6,247	-	6,247	6,921
Sundries/other		88	-	-	88	213
Total resources expended		48,679	6,247	-	54,926	39,480
Net income/(expenditure)		(1,198)	(6,247)	-	(7,445)	7,023
Total funds brought forward		41,196	74,766	-	115,962	108,939
Transfers between funds	13	(4,078)	4,078	-	-	-
Total funds carried forward	12	35,920	72,597	-	108,517	115,962

Comparative figures of donation and grant income, for each fund are shown in notes 2 and 3 to the accounts. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £6,921 charged to designated funds. All other prior year expenditure is unrestricted.

PENISTONE SCOUT GROUP

BALANCE SHEET

AS @ 31 MARCH 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	4	25,097		27,266	
Total fixed assets			<u>25,097</u>	<u>27,266</u>	
Current assets					
Debtors & prepayments	5	2,146		3,117	
Cash at bank and in hand	6	89,812		87,029	
Total current assets		<u>91,958</u>		<u>90,146</u>	
Liabilities					
Creditors & Accruals amounts falling due within one year	7	<u>(8,538)</u>		<u>(1,450)</u>	
Net current assets			83,420		88,696
Net assets			<u>108,517</u>		<u>115,962</u>
Funds of the charity					
Unrestricted funds	12		35,920		41,196
Restricted funds			-		-
Designated funds - fixed assets			25,097		27,266
Designated funds - other			47,500		47,500
Total funds			<u>108,517</u>		<u>115,962</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed L Simpson

Dated: 20/06/2023

L Simpson, Treasurer

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6 of the Charities SORP (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Resources Expended

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Donated goods and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives.

The rates applicable are:

Fixtures, Fittings & Equipment	- 20% on a straight line basis
Buildings/Building Improvements	- 5% on a straight line basis

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged. Other designated funds have been provided for particular purposes at the discretion of the trustees.

2. Donations and Fundraising

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Easy Fundraising donations	17	-	17	17	-	17
Amazon donations	75	-	75	80	-	80
Penistone Agricultural Show	1,000	-	1,000	1,000	-	1,000
Penistone Roundtable Bonfire	500	-	500	-	-	-
Christmas Raffle	349	-	349	-	-	-
Thurnscoe Scouts	645	-	645	-	-	-
Penistone Gala	1,414	-	1,414	-	-	-
Howard & Co LLP Donation	100	-	100	-	-	-
	4,100	-	4,100	1,097	-	1,097

3. Grants Received

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
BMBC Covid-19 Support	-	-	-	20,098	-	20,098
	-	-	-	20,098	-	20,098

BMBC Covid-19 Support grant – An unrestricted grant to support the charity through the pandemic.

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

4. Tangible fixed assets

	Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
as @ 01-Apr-2022	55,501	95,772	151,273
Additions	-	4,078	4,078
Disposals	-	-	-
as @ 31-Mar-2023	<u>55,501</u>	<u>99,850</u>	<u>155,351</u>
Depreciation			
as @ 01-Apr-2022	33,346	90,661	124,007
Disposals	-	-	-
Charge this period	2,474	3,773	6,247
as @ 31-Mar-2023	<u>35,820</u>	<u>94,434</u>	<u>130,254</u>
Net book value			
as @ 31-Mar-2023	<u>19,681</u>	<u>5,416</u>	<u>25,097</u>
as @ 31-Mar-2022	<u>22,155</u>	<u>5,111</u>	<u>27,266</u>

5. Debtors

	2023	2022
	£	£
Prepaid camp/event costs	847	1,942
Prepaid website costs	265	265
Prepayment Insurance	1,034	910
	<u>2,146</u>	<u>3,117</u>

6. Cash at Bank and in hand

	2023	2022
	£	£
Bank Accounts	54,003	52,977
Online Scout Manager	1,425	-
Investment Accounts	34,384	34,052
	<u>89,812</u>	<u>87,029</u>

7. Creditors

	2023	2022
	£	£
Accruals:		
Deferred camp/event income	7,888	740
Book keeping	-	60
Accountancy	650	650
	<u>8,538</u>	<u>1,450</u>

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

8. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<u>31 March 2023</u>				
Fixed assets	-	-	25,097	25,097
Current assets	44,458	-	47,500	91,958
Current liabilities	(8,538)	-	-	(8,538)
	<u>35,920</u>	<u>-</u>	<u>72,597</u>	<u>108,517</u>
<u>31 March 2022</u>				
Fixed assets	-	-	27,266	27,266
Current assets	42,646	-	47,500	90,146
Current liabilities	(1,450)	-	-	(1,450)
	<u>41,196</u>	<u>-</u>	<u>74,766</u>	<u>115,962</u>

9. Trustees' remuneration, benefits and expenses

During the financial year J Robinson received £265 via his business Funky IT Solutions for website hosting and domain renewal. The transactions were carried out under normal terms of business.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this period.

10. Related party transactions

There were no related party transactions.

11. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £650. (2022: £650).

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

12. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	41,196	47,481	(48,679)	(4,078)	35,920
	<u>41,196</u>	<u>47,481</u>	<u>(48,679)</u>	<u>(4,078)</u>	<u>35,920</u>
Restricted Funds					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Designated funds					
Contingency fund	12,500	-	-	(5,000)	7,500
Fixed Assets	27,266	-	(6,247)	4,078	25,097
Hardship Fund	5,000	-	-	-	5,000
Training Fund	-	-	-	5,000	5,000
Group Development fund	30,000	-	-	-	30,000
	<u>74,766</u>	<u>-</u>	<u>(6,247)</u>	<u>4,078</u>	<u>72,597</u>
TOTAL FUNDS	<u>115,962</u>	<u>47,481</u>	<u>(54,926)</u>	<u>-</u>	<u>108,517</u>

13. Fund transfers

£4,078 was transferred from the General Fund to the Designated Fund for the purchase of fixed assets.

£5000 was transferred from the Contingency Fund to the Training Fund.

14. Group Development Fund

A designated fund, set aside for the purpose of improving the existing building, to enable the charity to increase membership and give more young people the opportunity to enjoy scouting.

17TH BARNLEY (PENISTONE) SCOUT GROUP

England & Wales - Charity number 514173

Accounts

Charity Registration Number. 514173

**PENISTONE SCOUT GROUP
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022**

PENISTONE SCOUT GROUP
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

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Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 15

PENISTONE SCOUT GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022

Full name: 17th Barnsley (Penistone) Scout Group

Registered Charity Number: 514173

Registered Office & Principal Address: 3 Valley Road
High Green
Sheffield
South Yorkshire
S35 3JX

Trustees: L Simpson (Chair)
J Westwood (Secretary)
J Robinson (GSL to October 2021, Resigned Oct 2022)
S Sykes (GSL from October 2021)
R Punshon
E Burkinshaw (Treasurer to November 2022)
L Le Roux (from July 2021)
J Worthington (from September 2021)
L Green (Resigned September 2021)
G Robinson (Resigned September 2021)
G Millner (resigned September 2021)
A Millner (Resigned September 2021)

Chairperson: L Simpson

Bankers: HSBC
5 Market Hill
Barnsley
S70 2PY

Independent Examiner: Steph Tolson
Community Accountant
BCVS Services
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

PENISTONE SCOUT GROUP
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2022

Structure, governance and management

Penistone Scout Group is a registered charity with the Charity Commission, governed by Royal Charter, dated 4 January 1912. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are appointed in accordance with the policy, Organisation and Rules of the Scout Association.

Trustee policy, training and induction

Penistone Scout Group has a trustee policy modelled on the Scout Association Executive Committee Document.

Our Trustees Induction comprises of either the Chair or a member of the Group Scout Leader team providing the trustee with clear guidance on the roles and responsibilities of the task and a copy of the Charity Commission document, the effective trustee.

There is a formal approach to training and induction, which is a tried and tested method of supporting and enabling trustees to carry out their roles, and each trustee currently completes on-line training.

Related parties

Related party transactions are shown in note 9 to the accounts. The trustees consider that there are no other related parties to the charity.

Risk management

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

Charitable aims and objectives

The purpose of our charity is to provide Scouting for young people aged between 6 years to 25 years old. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The principle objective of the charity is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission. The charity operates mainly in Penistone and South Yorkshire, as well as West Yorkshire.

Key activities undertaken for the public benefit:

- Provision of building and facilities/open space for Scouts and community groups
- Provision of services for charitable purposes
- Operation of Scouting for Beavers, Cubs, Scouts, Young Leaders and Explorers
- Support and involvement in a number of local community and public activities such as Penistone Mayors Gala, Springvale Community gardens, Penistone Show, Roundtable Bonfire and Sleigh Runs, Remembrance Parade.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

Achievements and performance during the period

- Continued attainment across all sections of awarding Chief Scout Awards
- Opened the first Squirrel Drey in the Barnsley District
- Returned promptly to Covid secure scouting and residentials
- Challenging and rewarding programme on offer to the young people including:
 - Caving
 - Expeditions
 - Camps (Section specific and group)
 - Day trips
 - Climbing
 - Abseiling
- Community Engagement
 - Springvale Community Gardens
 - Penistone Leisure Centre
 - Penistone Show
 - Penistone Gala
 - Armed Forces Day
 - Remembrance

The charity's policy on reserves

The policy is to hold reserves equivalent to twelve month's running costs, with designated funds in respect of identified plans. Based on the accounts to the year ending 31 March 2022, twelve month's running costs equates to £29,551 (total unrestricted expenditure, less expedition/camp expenditure). The actual amount of reserves held at the year end was £88,696 as follows:

General Reserve	£41,196	
Contingency Fund	£12,500	
Group Development Fund	£30,000	(see note 13 to the accounts)
Hardship Fund	£5,000	

The reserves were above the required level due to unexpected Covid support grants, and a reduction in scouting event costs during the pandemic. Scouting is now returning to pre-Covid levels and we expect costs to increase. We also plan to utilise the funds to invest in the existing building with investigations currently underway.

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position


The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a net income for the year of £7,023 (2021: £298). The total funds at the year-end stand at £115,962 (2021: £108,939). The general reserve of the charity was £41,196 at the year end (2021: £29,042).

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2022

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

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

Signed on behalf of the charity's trustees:

Signed  Date: 4th November 2022

L Simpson, Chair

PENISTONE SCOUT GROUP
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity, which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 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  Date: 4th November 2022

Steph Tolson
Community Accountant
BCVS Services
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

PENISTONE SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total Funds	2021
	Note	£	£	£	£	£
Incoming resources						
Donations & fundraising	2	1,097	-	-	1,097	150
Receipts from sections		17,781	-	-	17,781	24,730
Equipment & room hire		2,445	-	-	2,445	660
Interest received		27	-	-	27	61
Uniforms		2,164	-	-	2,164	-
Grants received	3	20,098	-	-	20,098	11,327
Expedition/Event income		1,849	-	-	1,849	-
Income from Solar Panels		1,042	-	-	1,042	-
Total Incoming resources		46,503	-	-	46,503	36,928
Resources expended						
Payments to sections		3,505	-	-	3,505	1,095
Heat, light & rates		2,737	-	-	2,737	2,175
Insurance		1,175	-	-	1,175	1,344
Storage & venue hire		312	-	-	312	449
Repairs, renewals & maintenance		5,790	-	-	5,790	6,044
Equipment purchases		472	-	-	472	721
Telephone, computer & website costs		998	-	-	998	1,332
Caretaking/cleaning/gardening		1,567	-	-	1,567	1,217
Accountancy charges		650	-	-	650	625
Capitation fee		6,250	-	-	6,250	7,452
Uniforms		4,676	-	-	4,676	3,504
Expedition\Event costs		3,008	-	-	3,008	310
Membership fees and licences		660	-	-	660	400
Stripe Fees		546	-	-	546	-
Donations		-	-	-	-	30
Depreciation/ revaluation		-	6,921	-	6,921	9,645
Sundries/other		213	-	-	213	287
Total resources expended		32,559	6,921	-	39,480	36,630
Net income/(expenditure)		13,944	(6,921)	-	7,023	298
Total funds brought forward		29,042	79,897	-	108,939	108,641
Transfers between funds	12	(1,790)	1,790	-	-	-
Total funds carried forward	11	41,196	74,766	-	115,962	108,939

Comparative figures of donation and grant income, for each fund are shown in notes 2 and 3 to the accounts. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £9,645 charged to designated funds and repairs and equipment costs of £1,327 charged to restricted funds. All other prior year expenditure is unrestricted.

PENISTONE SCOUT GROUP

BALANCE SHEET

AS @ 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	4	27,266		31,897	
Total fixed assets			<u>27,266</u>	<u>31,897</u>	
Current assets					
Debtors & prepayments	5	3,117		871	
Cash at bank and in hand		<u>87,029</u>		<u>76,796</u>	
Total current assets		90,146		77,667	
Liabilities					
Creditors & Accruals amounts falling due within one year	6	<u>(1,450)</u>		<u>(625)</u>	
Net current assets			88,696		77,042
Net assets			<u>115,962</u>		<u>108,939</u>
Funds of the charity					
Unrestricted funds	11		41,196		29,042
Restricted funds			-		-
Designated funds - fixed assets			27,266		31,897
Designated funds - other			47,500		48,000
Total funds			<u>115,962</u>		<u>108,939</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed 

Dated: 4th November 2022

L Simpson, Chair

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6 of the Charities SORP (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Resources Expended

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Donated goods and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives.

The rates applicable are:

Fixtures, Fittings & Equipment	- 20% on a straight line basis
Buildings/Building Improvements	- 5% on a straight line basis

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged. Other designated funds have been provided for particular purposes at the discretion of the trustees.

2. Donations and Fundraising

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Easy Fundraising donations	17	-	17	20	-	20
Amazon donations	80	-	80	70	-	70
Penistone Agricultural Show	1,000	-	1,000	-	-	-
Other Donations	-	-	-	60	-	60
	1,097	-	1,097	150	-	150

3. Grants Received

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
BMBC Covid-19 Support	20,098	-	20,098	10,000	-	10,000
Penistone TC - fire safety equip	-	-	-	-	500	500
BMBC Ward Alliance - Covid safety	-	-	-	-	827	827
	20,098	-	20,098	10,000	1,327	11,327

BMBC Covid-19 Support grant – An unrestricted grant to support the charity through the pandemic.

Penistone Town Council grant – A restricted grant for fire safety equipment which was fully spent.

BMBC Ward Alliance grant – A restricted grant to enable Scouts to get back together safely due to Covid, this was spent on materials and safety equipment.

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

4. Tangible fixed assets

	Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
as @ 01-Apr-2021	55,501	93,482	148,983
Additions	-	2,290	2,290
Disposals	-	-	-
as @ 31-Mar-2022	<u>55,501</u>	<u>95,772</u>	<u>151,273</u>
Depreciation			
as @ 01-Apr-2021	30,872	86,214	117,086
Disposals	-	-	-
Charge this period	2,474	4,447	6,921
as @ 31-Mar-2022	<u>33,346</u>	<u>90,661</u>	<u>124,007</u>
Net book value			
as @ 31-Mar-2022	<u>22,155</u>	<u>5,111</u>	<u>27,266</u>
as @ 31-Mar-2021	<u>24,629</u>	<u>7,268</u>	<u>31,897</u>

5. Debtors

	2022	2021
	£	£
Prepaid camp/event costs	1,942	-
Prepaid website costs	265	-
Prepayment Insurance	910	871
	<u>3,117</u>	<u>871</u>

6. Creditors

	2022	2021
	£	£
Accruals:		
Deferred camp/event income	740	-
Book keeping	60	-
Accountancy	650	625
	<u>1,450</u>	<u>625</u>

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

7. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<u>31 March 2022</u>				
Fixed assets	-	-	27,266	27,266
Current assets	42,646	-	47,500	90,146
Current liabilities	(1,450)	-	-	(1,450)
	<u>41,196</u>	<u>-</u>	<u>74,766</u>	<u>115,962</u>
<u>31 March 2021</u>				
Fixed assets	-	-	31,897	31,897
Current assets	29,667	-	48,000	77,667
Current liabilities	(625)	-	-	(625)
	<u>29,042</u>	<u>-</u>	<u>79,897</u>	<u>108,939</u>

8. Trustees' remuneration, benefits and expenses

During the financial year J Robinson received £240 via his business Funky IT Solutions for website hosting and domain renewal. The transactions were carried out under normal terms of business.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this period.

9. Related party transactions

There were no related party transactions.

10. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £650. (2021: £625).

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2022

11. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	29,042	46,503	(32,559)	(1,790)	41,196
	<u>29,042</u>	<u>46,503</u>	<u>(32,559)</u>	<u>(1,790)</u>	<u>41,196</u>
Restricted Funds					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Designated funds					
Contingency fund	12,500	-	-	-	12,500
Fixed Assets	31,897	-	(6,921)	2,290	27,266
Hardship Fund	-	-	-	5,000	5,000
Group Development fund	35,500	-	-	(5,500)	30,000
	<u>79,897</u>	<u>-</u>	<u>(6,921)</u>	<u>1,790</u>	<u>74,766</u>
TOTAL FUNDS	<u>108,939</u>	<u>46,503</u>	<u>(39,480)</u>	<u>-</u>	<u>115,962</u>

12. Fund transfers

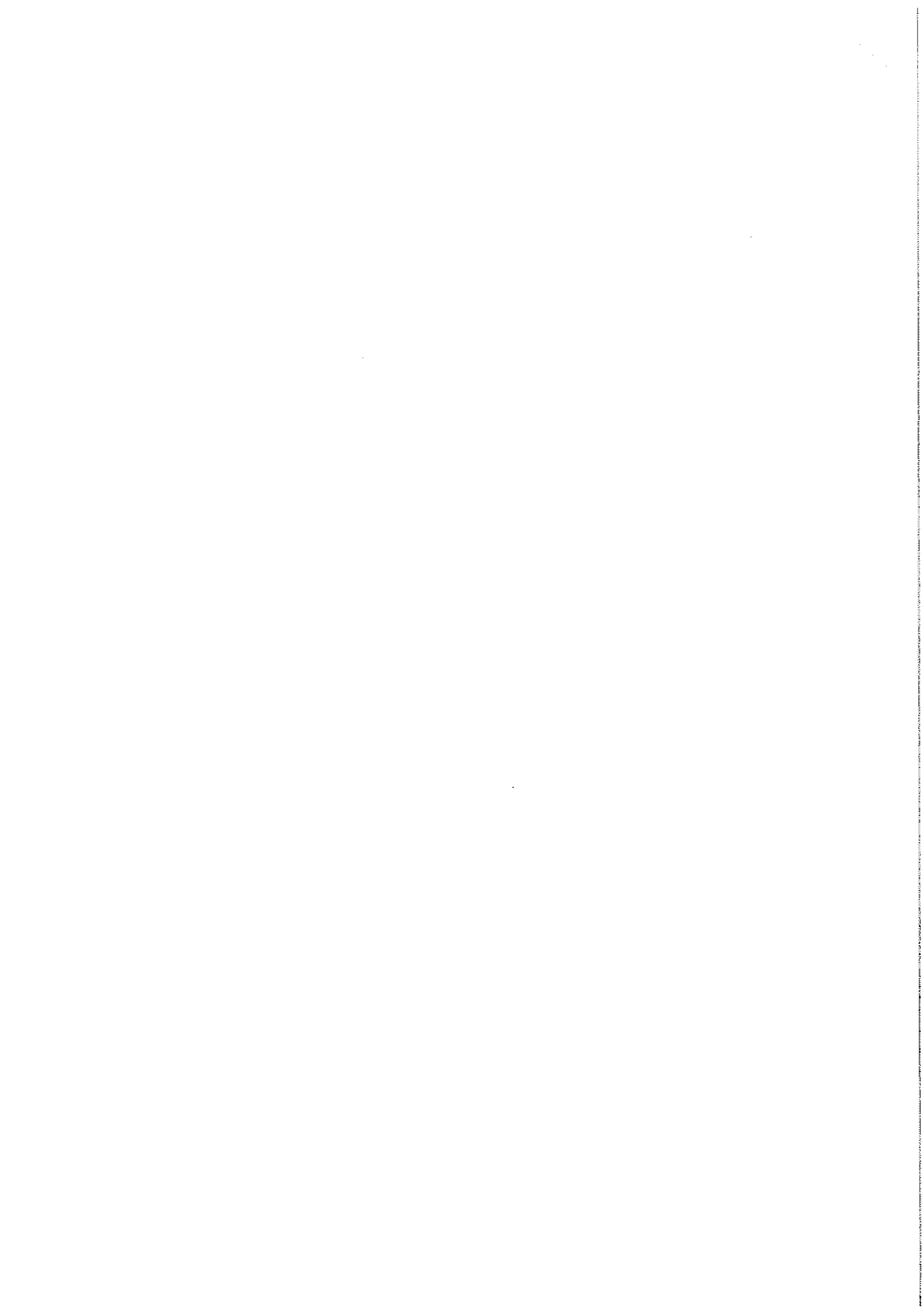
£2,290 was transferred from the General Fund to the Designated Fund for the purchase of fixed assets.

£5000 was transferred from the Group Development Fund to the Hardship Fund.

£500 was transferred from the Group Development Fund to the General Fund.

13. Group Development Fund

A designated fund, set aside for the purpose of improving the existing building, to enable the charity to increase membership and give more young people the opportunity to enjoy scouting.



17TH BARNLEY (PENISTONE) SCOUT GROUP

England & Wales - Charity number 514173

Accounts

Charity Registration Number. 514173

PENISTONE SCOUT GROUP

REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2021

PENISTONE SCOUT GROUP
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2021

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Balance sheet	10
Notes to the financial statements	11 - 15

PENISTONE SCOUT GROUP
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2021

Full name: 17th Barnsley (Penistone) Scout Group

Registered Charity Number: 514173

Registered Office & Principal Address:
3 Valley Road
High Green
Sheffield
South Yorkshire
S35 3JX

Trustees:
A Millner (Chair to September 2020, Resigned Sept 2021)
L Simpson (Chair from September 2020)
J Robinson
S Sykes
R Punshon
L Green
J Westwood (Secretary)
E Burkinshaw (Treasurer from April 2021)
G Robinson (Resigned September 2021)
C Dawson (Resigned March 2021)
G Millner (Treasurer to Mar 2021, resigned Sept 2021)

Chairperson: L Simpson

Bankers:
HSBC
5 Market Hill
Barnsley
S70 2PY

Independent Examiner:
Steph Tolson
Community Accountant
BCVS Services
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

PENISTONE SCOUT GROUP

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2021

Structure, governance and management

Penistone Scout Group is a registered charity with the Charity Commission, governed by Royal Charter, dated 4 January 1912. The affairs of the charity are managed on a day to day basis by the trustees who may exercise all the powers of the charity.

Appointment of trustees

The trustees are appointed in accordance with the policy, Organisation and Rules of the Scout Association.

Trustee policy, training and induction

Penistone Scout Group has a trustee policy modelled on the Scout Association Executive Committee Document.

Our Trustees Induction comprises of either the Chair or a member of the Group Scout Leader team providing the trustee with clear guidance on the roles and responsibilities of the task and a copy of the charity commission document, the effective trustee.

There is a formal approach to training and induction, which is a tried and tested method of supporting and enabling trustees to carry out their roles, and each trustee currently completes on-line training.

Related parties

Related party transactions are shown in note 9 to the accounts. The trustees consider that there are no other related parties to the charity.

Risk management

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario, the complete closure of the Group.

Charitable aims and objectives

The purpose of our charity is to provide Scouting for young people aged between 6 years to 25 years old. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The principle objective of the charity is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities undertaken for the public benefit

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission. The charity operates mainly in Penistone and South Yorkshire, as well as West Yorkshire.

Key activities undertaken for the public benefit:

- Provision of building and facilities/open space for Scouts and community groups
- Provision of services for charitable purposes
- Operation of Scouting for Beavers, Cubs, Scouts, Young Leaders and Explorers
- Support and involvement in a number of local community and public activities such as Penistone Mayors Gala, Springvale Community gardens, Tour de Yorkshire, Penistone Show, Thurlstone Projects and Millhouse Church and Gala.

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

Achievements and performance during the period

Due to lockdown, and extended restrictions the National Youth Agency placed on Scouting during the period April 20 to March 21, a large portion of the year meant most young people were not able to meet for face-to-face Scouting. A virtual programme was implemented for our weekly meetings, and some special virtual events e.g. virtual group camp, were enjoyed via Zoom. As restrictions were eased, some youth sections were able to meet, albeit in reduced numbers. A focus on the social aspects and mental wellbeing formed much of our early sessions

Effect of the Covid Pandemic on the Charity

The young people of Penistone Scouts were impacted by COVID; however, volunteers from the charity quickly developed and maintained a virtual programme. This was a much looked forward to social and fun connect for many of the young people. Often the only time in their week they were engaging with friends and taking part in activities.

The group was impacted financially during COVID; primarily through the loss of private bookings of the premises. This was mitigated through grants and business relief. We have increased our reserves from six months to one year to further protect the charity. We are exploring further grants to improve our building ventilation system - ideally removing our blown air heating system and replacing it with a radiator style provision.

The charity's policy on reserves

The policy is to hold reserves equivalent to twelve month's running costs, with designated funds in respect of identified plans. Based on the accounts to the year ending 31 March 2021, twelve month's running costs equates to £25,348 (total unrestricted expenditure, less expedition/camp expenditure). The actual amount of reserves held at the year end was:

General Reserve	£29,042	
Contingency Fund	£12,500	
Group Development Fund	£35,500	(see note 13 to the accounts)

The reserves were above the required level due to the plans to extend and update the building.

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Financial Position


The financial statements are set out in pages 9 to 15. The Statement of Financial Activities shows a net income for the year of £298 (2020: £1,666). The total funds at the year-end stand at £108,939 (2020: £108,641). The general reserve of the charity was £29,042 at the year end (2020: £21,045).

PENISTONE SCOUT GROUP
TRUSTEES' REPORT continued
YEAR ENDED 31 MARCH 2021

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

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

Signed on behalf of the charity's trustees:

Signed  .

Date: 15th September 2021

L Simpson, Chair

PENISTONE SCOUT GROUP
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity, which are set out on pages 9 to 15

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 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  Date: 15th September 2021

Steph Tolson
Community Accountant
BCVS Services
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

PENISTONE SCOUT GROUP
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total Funds	2020
	Note	£	£	£	£	£
Incoming resources						
Donations & fundraising	2	150	-	-	150	3,319
Receipts from sections		24,730	-	-	24,730	32,906
Equipment & room hire		660	-	-	660	2,635
Interest received		61	-	-	61	263
Uniforms		-	-	-	-	216
Penistone Gala		-	-	-	-	600
Grants received	3	10,000	-	1,327	11,327	-
Expedition/Event income		-	-	-	-	5,022
Total incoming resources		35,601	-	1,327	36,928	44,961
Resources expended						
Payments to sections		1,095	-	-	1,095	2,053
Heat, light & rates		2,175	-	-	2,175	2,869
Insurance		1,344	-	-	1,344	1,665
Rent & venue hire		449	-	-	449	190
Repairs, renewals & maintenance		5,138	-	906	6,044	2,751
Equipment purchases		300	-	421	721	836
Telephone, computer & website costs		1,332	-	-	1,332	1,801
Caretaking/cleaning/gardening		1,217	-	-	1,217	2,563
Accountancy charges		625	-	-	625	600
Capitation fee		7,452	-	-	7,452	10,306
Uniforms		3,504	-	-	3,504	2,546
Midas training		-	-	-	-	356
Gala costs		-	-	-	-	759
Expedition\Event costs		310	-	-	310	4,050
Membership fees and licences		400	-	-	400	506
Training		-	-	-	-	35
Donations		30	-	-	30	10
Depreciation/ revaluation		-	9,645	-	9,645	9,288
Sundries/other		287	-	-	287	111
Total resources expended		25,658	9,645	1,327	36,630	43,295
Net income/(expenditure)		9,943	(9,645)	-	298	1,666
Total funds brought forward		21,045	87,596	-	108,641	106,975
Transfers between funds	12	(1,946)	1,946	-	-	-
Total funds carried forward	11	29,042	79,897	-	108,939	108,641

Comparative figures of donation and grant income, for each fund are shown in notes 2 and 3 to the accounts. All other prior year income is unrestricted.

Prior year expenditure includes depreciation of £9,288 charged to designated funds and expedition costs of £480 charged to restricted funds. All other prior year expenditure is unrestricted.

PENISTONE SCOUT GROUP

BALANCE SHEET

AS @ 31 MARCH 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	4	31,897		39,596	
Total fixed assets			<u>31,897</u>	<u>39,596</u>	39,596
Current assets					
Debtors & prepayments	5	871		1,153	
Cash at bank and in hand		76,796		68,492	
Total current assets		<u>77,667</u>		<u>69,645</u>	
Liabilities					
Creditors & Accruals amounts falling due within one year	6	(625)		(600)	
Net current assets			77,042		69,045
Net assets			<u>108,939</u>		<u>108,641</u>
Funds of the charity					
Unrestricted funds	11		29,042		21,045
Restricted funds			-		-
Designated funds - fixed assets			31,897		39,596
Designated funds - other			48,000		48,000
Total funds			<u>108,939</u>		<u>108,641</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed  .

Dated: 15th September 2021

L Simpson, Chair

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102), Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6 of the Charities SORP (charities below the audit threshold). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Resources Expended

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Donated goods and services

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £500, over their expected useful lives.

The rates applicable are:

Fixtures, Fittings & Equipment	- 20% on a straight line basis
Buildings/Building Improvements	- 5% on a straight line basis

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged. Other designated funds have been provided for particular purposes at the discretion of the trustees.

2. Donations and Fundraising

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Easy Fundraising donations	20	-	20	310	-	310
Penistone Round Table	-	-	-	-	480	480
Amazon donations	70	-	70	-	-	-
Penistone Agricultural Show	-	-	-	1,000	-	1,000
Other Donations	60	-	60	1,529	-	1,529
	150	-	150	2,839	480	3,319

3. Grants Received

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
BMBC Covid-19 Support	10,000	-	10,000	-	-	-
Penistone TC - fire safety equip	-	500	500	-	-	-
BMBC Ward Alliance - Covid safety	-	827	827	-	-	-
	10,000	1,327	11,327	-	-	-

BMBC Covid-19 Support grant – An unrestricted grant to support the charity through the pandemic.
Penistone Town Council grant – A restricted grant for fire safety equipment which was fully spent.
BMBC Ward Alliance grant – A restricted grant to enable Scouts to get back together safely due to Covid, this was spent on materials and safety equipment.

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

4. Tangible fixed assets

	Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
as @ 01-Apr-2020	55,501	91,536	147,037
Additions	-	1,946	1,946
Disposals	-	-	-
as @ 31-Mar-2021	<u>55,501</u>	<u>93,482</u>	<u>148,983</u>
Depreciation			
as @ 01-Apr-2020	28,398	79,043	107,441
Disposals	-	-	-
Charge this period	-	9,645	9,645
as @ 31-Mar-2021	<u>28,398</u>	<u>88,688</u>	<u>117,086</u>
Net book value			
as @ 31-Mar-2021	<u>27,103</u>	<u>4,794</u>	<u>31,897</u>
as @ 31-Mar-2020	<u>27,103</u>	<u>12,493</u>	<u>39,596</u>

5. Debtors

	2021 £	2020 £
Debtor room hire	-	100
Prepayment Insurance	871	1,053
	<u>871</u>	<u>1,153</u>

6. Creditors

	2021 £	2020 £
Accruals:		
Accountancy	625	600
	<u>625</u>	<u>600</u>

PENISTONE SCOUT GROUP
NOTES TO THE FINANCIAL STATEMENTS continued
YEAR ENDED 31 MARCH 2021

7. Analysis of net assets by fund

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<u>31 March 2021</u>				
Fixed assets	-	-	31,897	31,897
Current assets	29,667	-	48,000	77,667
Current liabilities	(625)	-	-	(625)
	<u>29,042</u>	<u>-</u>	<u>79,897</u>	<u>108,939</u>
 <u>31 March 2020</u>				
Fixed assets	-	-	39,596	39,596
Current assets	21,645	-	48,000	69,645
Current liabilities	(600)	-	-	(600)
	<u>21,045</u>	<u>-</u>	<u>87,596</u>	<u>108,641</u>

8. Trustees' remuneration, benefits and expenses

During the financial year J Robinson received £278 via his business Funky IT Solutions for website hosting and domain renewal. The transactions were carried out under normal terms of business.

Other than reimbursement for items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in this period.

9. Related party transactions

There were no related party transactions.

10. Independent examination and accountancy services

During the period, the cost of the examination and accountancy services was £625. (2020: £600).

PENISTONE SCOUT GROUP

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2021

11. Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General Fund	21,045	35,601	(25,658)	(1,946)	29,042
	21,045	35,601	(25,658)	(1,946)	29,042
Restricted Funds					
Penistone TC Fire safety grant	-	500	(500)	-	-
BMBC Ward Alliance covid grant	-	827	(827)	-	-
	-	1,327	(1,327)	-	-
Designated funds					
Contingency fund	12,500	-	-	-	12,500
Fixed Assets	39,596	-	(9,645)	1,946	31,897
Group Development fund	35,500	-	-	-	35,500
	87,596	-	(9,645)	1,946	79,897
TOTAL FUNDS	108,641	36,928	(36,630)	-	108,939

12. Fund transfers

£1,946 was transferred from the General Fund to the Designated Fund for the purchase of fixed assets.

13. Group Development Fund

A designated fund, set aside for the purpose of adding a further building to the grounds, to enable the charity to increase membership and give more young people the opportunity to enjoy scouting.