

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

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**Full name:** 17<sup>th</sup> 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

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#### **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**

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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**

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**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**

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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: 15<sup>th</sup> September 2021

**L Simpson, Chair**

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

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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: 15<sup>th</sup> 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	£	£	£	£	£
<b>Incoming resources</b>						
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
<b>Total incoming resources</b>		<b>35,601</b>	<b>-</b>	<b>1,327</b>	<b>36,928</b>	<b>44,961</b>
<b>Resources expended</b>						
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
<b>Total resources expended</b>		<b>25,658</b>	<b>9,645</b>	<b>1,327</b>	<b>36,630</b>	<b>43,295</b>
<b>Net income/(expenditure)</b>		<b>9,943</b>	<b>(9,645)</b>	<b>-</b>	<b>298</b>	1,666
Total funds brought forward		21,045	87,596	-	108,641	106,975
Transfers between funds	12	(1,946)	1,946	-	-	-
<b>Total funds carried forward</b>	11	<b>29,042</b>	<b>79,897</b>	<b>-</b>	<b>108,939</b>	<b>108,641</b>

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

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

Signed 

Dated: 15<sup>th</sup> September 2021

**L Simpson, Chair**

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

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## **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**

	<b>2021</b>			<b>2020</b>		
	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
	<b>150</b>	<b>-</b>	<b>150</b>	<b>2,839</b>	<b>480</b>	<b>3,319</b>

**3. Grants Received**

	<b>2021</b>			<b>2020</b>		
	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	-	-	-
	<b>10,000</b>	<b>1,327</b>	<b>11,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**

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**4. Tangible fixed assets**

	Buildings	Fixtures, Fittings & Equipment	Total
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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**

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

**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.