

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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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	<u>2,474</u>	<u>3,773</u>	<u>6,247</u>
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)
	35,920	-	72,597	108,517
 <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)
	41,196	-	74,766	115,962

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.

