

**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**

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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:**  
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**

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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 (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**

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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 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**

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**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**

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**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: 1<sup>st</sup> July 2025

**J Billard, Treasurer**

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

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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 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: 1<sup>st</sup> 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	£	£	£	£	£
<b>Incoming resources</b>						
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
<b>Total incoming resources</b>		<b>71,157</b>	<b>-</b>	<b>-</b>	<b>71,157</b>	<b>82,040</b>
<b>Resources expended</b>						
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
<b>Total resources expended</b>		<b>74,341</b>	<b>7,735</b>	<b>-</b>	<b>82,076</b>	<b>92,310</b>
<b>Net income/(expenditure)</b>		<b>(3,184)</b>	<b>(7,735)</b>	<b>-</b>	<b>(10,919)</b>	<b>(10,270)</b>
Total funds brought forward		35,153	63,094	-	98,247	108,517
Transfers between funds	13	98	(98)	-	-	-
<b>Total funds carried forward</b>	12	<b>32,067</b>	<b>55,261</b>	<b>-</b>	<b>87,328</b>	<b>98,247</b>

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**

	<b>Note</b>	<b>£</b>	<b>2025 £</b>	<b>£</b>	<b>2024 £</b>
<b>Fixed assets</b>					
Tangible assets	4	27,765		33,303	
Total fixed assets		<u>27,765</u>		<u>33,303</u>	33,303
<b>Current assets</b>					
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>	
<b>Liabilities</b>					
Creditors & Accruals	7				
Amounts falling due within one year		<u>(5,259)</u>		<u>(11,403)</u>	
Net current assets			59,563		64,944
<b>Net assets</b>			<u><b>87,328</b></u>		<u><b>98,247</b></u>
<b>Funds of the charity</b>					
Unrestricted funds	12		32,067		35,153
Restricted funds			-		-
Designated funds - fixed assets			27,765		33,303
Designated funds - other			27,496		29,791
<b>Total funds</b>			<u><b>87,328</b></u>		<u><b>98,247</b></u>

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

Signed   
**J Billard, Treasurer**

Dated: 1<sup>st</sup> July 2025

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

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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 (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
	<b>2,005</b>	<b>-</b>	<b>2,005</b>	<b>5,453</b>	<b>-</b>	<b>5,453</b>

**3. Grants Received**

	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tesco Groundwork	-	-	-	1,125	-	1,125
	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,125</b>	<b>-</b>	<b>1,125</b>

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

**4. Tangible fixed assets**

	Buildings	Fixtures, Fittings & Equipment	Total
<b>Cost</b>	£	£	£
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>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
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 £
<b>Unrestricted funds</b>					
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>
<b>Restricted Funds</b>					
None	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Designated funds</b>					
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>
<b>TOTAL FUNDS</b>	<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.