



Pembrokeshire Area Scout Council

Registered Charity Number 513013
Scout Registration Number 10000144

Report of the Trustees and Financial Statements
Year ending 31st March 2021

Pembrokeshire Area Scout Council

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Pembrokeshire Area Scout Council

Officers and Professional Advisers

Trustees	Mr A Sangster Miss S Dowler Mrs S Benbow Mr I Parkhurst Mrs V Phillips Mr G Phillips	Mrs P Davies Mrs L Wilson Rev H-J Wilson Mr J Lloyd Mr T Griffiths Mr I Nevatte
Officers	Chair Secretary Treasurer	Mr A Sangster Mrs P Davies Miss S Dowler
Principal Office		1 The Close Spittal Pembrokeshire SA62 SQH
Bankers		Lloyds Victoria Place Haverfordwest Pembrokeshire SA61 2JX NS&I Sunderland SR43 2SB
Independent Examiner		Bevan & Buckland LLP Chartered Accountants & Registered Auditors Castle Chambers 6 Westgate Hill Pembroke Pembrokeshire SA71 4LB

Pembrokeshire Area Scout Council
Report of the Trustees for the year ended 31st March 2021

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31st March 2021.

Objects and Aims

The charity's aim is to promote scouting in Pembrokeshire and to support scouting activities in the County.

Organisational Structure

The executive committee meets bi-monthly to monitor the financial position of the charity and to review activities taking place in the County and the wider scouting arena. Strategic and executive decisions are taken by the executive committee at these meetings.

Uniformed leaders meet on a bi-monthly basis to review the scouting programme for each section.

Training for leaders is organised by the training team led by the Area Training Manager, Mrs Sue Benbow. Courses are held throughout the year to provide ongoing training and support to leaders including First Aid and Safeguarding. Courses are also provided via e-learning platforms to facilitate flexible access to training materials.

Review of Activities

Numerous scouting activities and events are supported by the Area throughout the year for all sections from Beavers through to SAS. The pandemic resulted in all of the planned face-to-face activities being postponed or cancelled however where possible activities such as St George's Day and Camp were still held successfully online.

Risk Assessment

The Trustees are aware of the risks facing the charity and have taken steps to negate these as far as possible including a public liability insurance policy. Risk is assessed and monitored by the executive committee and detailed risk assessments are required for all activities.

Reserves Policy

The bulk of funds are held in short-term easily accessible accounts with some funds being held in an investment account. Reserves are held to support the scouting programme in Pembrokeshire. On 31st March 2021, reserves amounted to £66,770.

Financial Review

The charity has been fortunate to be eligible for business rates relief grants on two properties which have allowed for a surplus this year. The Trustees are confident that the charity has sufficient reserves to continue in operation for the next twelve months.

Pembrokeshire Area Scout Council
Report of the Trustees for the year ended 31st March 2021

Trustees

The Charity Trustees responsible under the Charity's governing document for controlling the management and administration of the Charity are:

Name	Position
Mr A Sangster	Chairman
Mrs P Davies	Secretary
Miss S Dowler	Treasurer
Mrs L Wilson	
Mrs S Benbow	
Rev H-J Wilson	
Mr I Parkhurst	
Mr J Lloyd	
Mr T Griffiths	
Mr G Phillips	
Mrs V Phillips	
Mr I Nevatte	

Approved by the Trustees on

25/09/2021



Signed on their behalf

**Pembrokeshire Area Scout Council
Statement of Trustees Responsibilities**

We are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trustees and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

We are also responsible for :

- Keeping proper accounting records;
- Safeguarding the charity's assets; and
- Taking reasonable steps for the prevention and detection of fraud.

By order of the board

Secretary

P Davies

Date

25/9/21

Independent Examiners Report to the Trustees of Pembrokeshire Area Scout Council

We report on the accounts of the charity for the year ended 31st March 2021, which are set out on the Balance Sheet and the Statement of Financial Activities.

Respective responsibilities of Trustees and Examiners

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 period (under section 43 (2) of the Charities Act 1993 (the 1993 act)) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43 (3) (a) of the 1993 act);
- To follow the procedure laid down in the General Directions given by the Charity Commissioners (under section 43 (7) (b) of the 1993 act); and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 account, 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 we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

(1) Which gives us reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 41 of the 1993 act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Bevan and Buckland LLP
Registered Auditors &
Chartered Accountants
Castle Chambers
Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB**

Pembrokeshire Area Scout Council
Statement of Financial Activities for the year ended 31st March 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Resources Arising		£	£	£	£
Statutory Grants & Contracts to further the Charity's objects		20,000	3,000	23,000	361
Donations & Legacies		331	-	331	94
Other Activity to further the Charity's objects		19,431	-	19,431	33,488
Activities for generating funds		690	1,375	2,065	16,008
Investment Income & Interest		91	-	91	2,561
Other Incoming resources		123		123	383
		40,666	4,375	45,041	52,895
Resources Expended					
Direct Charitable Expenditure	3	592	286	878	8,314
Cost of Generating funds	4	2,801	-	2,801	11,348
Activities in furtherance of the Charity's objects	5	532	-	532	3,257
Management & Administration of the Charity	6	5,186	-	5,186	9,305
Membership Fee Adjustment	7	22,181	-	22,181	25,895
		31,292	286	31,578	58,119

Net incoming Resources		9,374	4,089	13,463	(5224)
Fund Balances Brought Forward		50,454	2,853	53,307	58,531
Fund Balances Carried Forward		59,828	6,942	66,770	53,307

Pembrokeshire Area Scout Council
Balance Sheet for the year ended 31st March 2021

	Notes	2021	2020
Fixed Assets		£	£
Tangible Assets	9	5,591	6,577
Current Assets			
Debtors		2,040	3,617
Cash at bank and in hand		59,139	44,013
		61,179	47,630
Current Liabilities			
Creditors and advance receipts	10	0	(900)
Net Current Assets		61,179	46,730
Total Assets less Current Assets		66,770	58,531

Capital and Reserves			
Unrestricted Funds		59,828	50,454
Restricted Funds		6,942	2,853
		66,770	53,307

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2021

1. Accounting Policies

A. Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practices for Charities (effective 2005).

B. Income

Income represents receipts from all sources and is included in full in the Statement of Financial Activities when receivable.

C. Resources Expended Resources expended are recognised in the period in which they are incurred.

D. Grants

Grants are credited to income in receipt.

E. Voluntary Income

Voluntary income is received by way of donations, gifts and fundraising events and is included in full on receipt.

F. Unrestricted Funds Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

G. Restricted Funds Restricted funds are incoming resources receivable or generated for the objects of the charity with further specified purposes and are only available for specific expenses or projects.

H. Tangible Fixed Assets Depreciation is calculated on a reducing balance basis at the annual rate of 15% in order to write off each asset over its estimated useful life.

2. Incoming Resources

The turnover and net incoming resources is attributable to the principle activity of the charity.

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2021

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
3. Direct Charitable Expenditure	£	£	£	£
Scouting Activities & Events	592	286	878	8,330
4. Cost of Generating Funds				
St Brides	2,801	-	2,801	11,348
5. Activities in Furtherance of the Charity's Objects				
Training	191	-	191	1,474
Area Boat	-350	-	-350	350
Broadband Installation	691	-	691	497
Chief Scout Awards Evening	-	-	-	936
6. Management & Administration of the Charity				
Insurance	819	-	819	850
Volunteer Travel Costs	545	-	545	3,428
Volunteer Staff Costs	87	-	87	924
Depreciation	986	-	986	1,819
St Davids Scout Hut	1,941	-	1,941	1,194
Dartmouth Street Hut	808	-	808	1,012
Annual General Meeting	-	-	-	78
7. Membership Fee Adjustments				
UK Membership & Debt Adjusts	22,181	-	22,181	25,895
8. Operating Profit				
This is stated after charging:-			2021	2020
Depreciation of own assets			986	1,819

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2021

9. Tangible Fixed Assets

	St Bride's	Equipment	Total
Cost			
At 1st April 2020	1	12105	12106
Additions			
At 31st March 2021	1	12105	12106
Depreciation			
At 1st April 2020		5529	5529
Charge for year		986	986
At 31st March 2021	1	6515	6515
Net Book Value			
At 31st March 2021	1	5590	5591
At 1st April 2020	1	6576	6577

St Brides is held under an annual lease which can be terminated by either party with twelve months notice. The lease is in the name of the Scout Association Trust Corporation on trust for Pembrokeshire Area Scout Council. The Scout Halls at both St Davids and Dartmouth Street, Milford Haven have been transferred into the care of the Pembrokeshire Area Scout Council, no value is attached to these properties in these financial statements. Should the groups at either of these locations reopen, ownership would transfer back to the group.

10. Creditors

	2021	2020
Volunteer Travel Claims	-	18
Cooker Installation	-	110
St Brides	-	322
Membership Fee Overpayment	-	100
Area Boat Servicing	-	350

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2021

11. Analysis of Net Assets between Funds

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Tangible Fixed Assets	5,591	-	5,591	6,577
Current Assets	54,237	6,942	61,179	47,630
Current Liabilities	-	-	-	(900)
Net Assets	59,828	6,942	66,770	58,531

12. Reconciliation of Movements in Funds

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2021
Closing Balances	59,828	6,942	66,770	53,307

Restricted Funds consist of £1,062 in the Scouting Support Fund to support scouting where resources are limited, £68 grant income from the Freemasons held for future expenditure in line with the terms of the grant, a grant of £193 from Sportlot for the purchase of shooting equipment and two grants from the Lord Merthyr fund totalling £3,000 being held for the purchase of climbing equipment and storage/general facilities improvements at St Brides. There is also £1,012 held following the closure of Neyland Scout group which would be transferred to the group should they reopen and £584 held to support the establishment of additional Explorer units. Also held in restricted funds pending an approved framework for dispersal is £1,023 in donations for a Covid-19 relief effort.

13. Volunteer Hours

No adjustment has been made for the value of volunteer hours.

14. Related Party Transactions

There were no related party transactions during the year.

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the year ended 31st March 2021

	2021		2020	
Incoming Resources	£	£	£	£
County Levy	19,431		28,985	
	(22,181)		(25,895)	
		(2,750)		3,090
Donations	331		94	
Raffles/Collections	-		338	
Grants	3,000		361	
Activities & Events	-		2,508	
Scouting Support Fund	-		272	
Covid-19 Relief Fund	1,023		-	
Draig Lo Fund	352			
Investment Income & Interest	91		2,561	
Other Receipts	123		383	
		4,920		6,517
Training				
<i>Income</i>				
Leaders Course Fees	-		1,995	
<i>Expenditure</i>				
Leaders Course Fees & Materials	(191)		(1,474)	
		(191)		521
St Brides Activity Centre				
<i>Income (Covid-19 Support Grant)</i>	10,000		14,401	
<i>Expenditure - Rent & Insurance</i>	-		(3,314)	
Maintenance & Utilities	(2,653)		(5,432)	
Additional Costs	-		(1,529)	
Volunteer Travel Costs	(148)		(1,073)	
Depreciation			(659)	
		7,199		2,394

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2021

<i>St Davids Scout Hut</i>	£	£	£	£
<i>Income</i>	650		897	
<i>Expenditure</i>				
Rent & Insurance	(665)		(731)	
Maintenance & Utilities	(1,276)		(463)	
		(1,291)		(297)
 <i>Dartmouth Street Hut</i>				
<i>Income (Covid-19 Support Grant)</i>	10,000		100	
Hire	40			
<i>Expenditure</i>				
Insurance	(486)		(468)	
Maintenance & Utilities	(322)		(544)	
		9,232		(912)
 <i>Less General Expenses</i>				
Volunteer Travel Expenses	87		3,428	
Volunteer Staff Costs	545		924	
Activities & Events	678		7,374	
Insurance	819		849	
AGM	-		78	
Chief Scout Awards	-		936	
Area Boat Costs	-350		350	
Scouting Support Fund	200		940	
Broadband Installation	691		497	
Depreciation on Equipment	986		1,160	
		(3,656)		(16,536)
 Net surplus/(deficit) for the year		13,463		(5224)