

Registered Charity Number: 513013
Scout Registration Number: 10000144

Pembrokeshire Area Scout Council

Report of the Trustees and Unaudited Financial Statements

Year ended 31 March 2023



Pembrokeshire Area Scout Council
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Pembrokeshire Area Scout Council
Reference and Administrative Details for the Year Ended 31 March 2023

Trustees

Mr A Sangster (Chair)
Miss S Dowler (Treasurer)
Rev H-J Wilson (Acting Secretary)
Mrs L Wilson
Mrs S Benbow
Mr J Lloyd
Mr T Griffiths
Mr I Nevatte
Mr S Gibson (resigned 25/06/2022)
Mrs V Phillips (resigned 31/07/2023)
Mr I Parkhurst (resigned 21/09/2022)

Principal Office

1 The Close
Spittal
Pembrokeshire
SA62 SQH

Bankers

Lloyds Bank plc
Victoria Place
Haverfordwest
Pembrokeshire
SA61 2JX

NS&I
Sunderland
SR43 2SB

Independent Examiner

Bevan & Buckland LLP
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Pembrokeshire Area Scout Council
Report of the Trustees for the Year Ended 31 March 2023

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31 March 2023.

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. This year, Beavers and Cubs enjoyed a fun Dinosaur day out and a Christmas party. A very successful Area camp was held at Celtic Camping, our young people were rewarded at the annual Chief Scout award ceremony and AGM was held at St Brides for the last time.

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 31 March 2023, reserves amounted to £54,351.

Financial Review

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 31 March 2023

Trustees

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

Mr A Sangster (Chair)
Miss S Dowler (Treasurer)
Rev H-J Wilson (Acting Secretary)
Mrs L Wilson
Mrs S Benbow
Mr J Lloyd
Mr T Griffiths
Mr I Nevatte

The Report of the Trustees was approved by the Trustees on 14 September 2023 and signed on their behalf by:

Mr A Sangster
Chair of the Trustees

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

Rev H-J Wilson
Secretary

14 September 2023

Independent Examiners Report to the Trustees of Pembrokeshire Area Scout Council

We report on the accounts of the charity for the year ended 31 March 2023, 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 acthave 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 31 March 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
Incoming Resources		£	£	£	£	£
Statutory Grants & Contracts to further the Charity's objects		-	-	-	-	1,308
Donations & Legacies		598	-	689	1,287	33
Other Activity to further the Charity's objects		40,589	-	-	40,589	27,765
Activities for generating funds		11,007	-	-	11,007	5,746
Investment Income & Interest		12	-	-	12	1
Other Incoming resources		1,318	-	-	1,318	7,008
		53,524	-	689	54,213	41,861
Resources Expended						
Direct Charitable Expenditure	2	11,535	-	6,198	17,733	6,552
Cost of Generating funds	3	6,244	-	-	6,244	6,379
Activities in furtherance of the Charity's objects	4	3,068	-	-	3,068	4,733
Management & Administration of the Charity	5	10,298	-	-	10,298	7,368
Membership Fee Adjustment	6	24,139	-	-	24,139	21,978
		55,284	-	6,198	61,482	47,011
Net Income / (Expenditure)		(1,760)		(5,509)	(7,269)	(5,150)
Transfers between Funds		(24,807)	25,000	(193)	-	-
Fund Balances Brought Forward		48,424	-	13,196	61,620	66,770
Fund Balances Carried Forward		21,857	25,000	7,494	54,351	61,620

Pembrokeshire Area Scout Council
Balance Sheet for the Year Ended 31 March 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Tangible assets	7	6,512	5,937
Current Assets			
Debtors		2,225	4,175
Cash at bank and in hand		45,614	75,636
		47,839	79,811
Current Liabilities			
Creditors and advance receipts	8	-	(24,128)
		54,351	55,683
Net Current Assets			
		54,351	61,620
Net Assets			
		54,351	61,620
Funds			
Unrestricted Funds	9	21,857	48,424
Designated Funds	10	25,000	-
Restricted Funds	10	7,494	13,196
		54,351	61,620

The Balance Sheet was approved by the Trustees on 14 September 2023 and signed on their behalf by:

Mr A Sangster
Chair of the Trustees

Mrs L Wilson
Trustee

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2023

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 2019).

(b) Income

Income represents receipts from all sources and is included in full in the Statement of Financial Activities when receivable. Incoming resources are attributable to the principle activity of the charity.

(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.

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2023

2. Direct Charitable Expenditure

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Scouting Activities & Events	11,535	6,198	17,733	6,552

3. Cost of Generating Funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
St Brides	6,244	-	6,244	6,379

4. Activities in Furtherance of the Charity's Objects

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Training	989	-	989	2,327
Area Boat	582	-	582	-
Broadband Installation	518	-	518	300
Chief Scout Awards Evening	979	-	979	2,106
	3,068	-	3,068	4,733

5. Management & Administration of the Charity

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Insurance	52	-	52	313
Volunteer Travel Costs	1,695	-	1,695	781
Volunteer Staff Costs	1,159	-	1,159	891
Depreciation	891	-	891	839
St Davids Scout Hut	2,314	-	2,314	2,672
Dartmouth Street Hut	4,120	-	4,120	1,872
Annual General Meeting	67	-	67	-
	10,298	-	10,298	7,368

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2023

6. Membership Fee Adjustments

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
UK Membership & Debt Adjusts	24,139	-	24,139	21,978

7. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2022	13,291	13,291
Additions	1,466	1,466
At 31 March 2023	<u>14,757</u>	<u>14,757</u>
Accumulated depreciation		
At 1 April 2022	7,354	7,354
Additions	891	891
At 31 March 2023	<u>8,245</u>	<u>8,245</u>
Net book value		
At 31 March 2023	<u>6,512</u>	<u>6,512</u>
At 1 April 2022	<u>5,937</u>	<u>5,937</u>

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.

8. Creditors

	2023 £	2022 £
Scouts Cymru Membership	-	21,978
ML Safety Services - First Aid Training	-	1,650
3rd Pembroke - LV Grant	-	500
	<u>-</u>	<u>24,128</u>

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2023

9. Analysis of Net Assets between Funds

	Unrestricted 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Tangible Fixed Assets	6,512	-	-	6,512	5,937
Current Assets	15,345	25,000	7,494	47,839	79,811
Current Liabilities	-	-	-	-	(24,128)
	<u>21,857</u>	<u>25,000</u>	<u>7,494</u>	<u>54,351</u>	<u>61,620</u>

10. Restricted and Designated Funds

Restricted funds	2023 £	2022 £
Scouting Support Fund	776	1,242
Covid Relief Fund	1,363	1,663
Freemasons	39	39
Neyland Scout Group	1,042	1,082
Support Fund for additional Explorer Units	1,274	584
Sportlot for purchase of shooting equipment	-	193
Lord Merthyr for purchase of climbing equipment	-	1,893
Held in trust for 1 st Kilgetty following sale of a property	3,000	6,500
	<u>7,494</u>	<u>13,196</u>

Designated funds

£25,000 represents funds set aside during the year for restoration work at St Brides.

11. Related Party Transactions

During the year, the Charity traded with a business owned by two Trustees. The transactions were at open market value or a discount value (ie a discount to the Charity) £521 was spent in the year and no amount was owed at the year end.

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the Year Ended 31 March 2023

As per below:	2023	2022
	£	£
Incoming resources	15,442	11,455
Membership	2,206	2,392
Training	431	(1,217)
St Brides Activity Centre	3,418	(1,453)
St David Scouts Hut	(1,129)	(2,672)
Darmouth Street Hut	(3,958)	(1,872)
General Expenses	(23,679)	(11,783)
Net deficit	<u>(7,269)</u>	<u>(5,150)</u>

Incoming Resources	2023	2022
	£	£
Donations	1,287	33
Grants	-	1,308
Activities & Events	12,825	2,285
Scouting Support Fund	-	180
Covid-19 Relief Fund	-	640
Draig Lo Fund	-	-
Investment Income & Interest	12	1
Other Receipts	1,318	7,008
	<u>15,442</u>	<u>11,455</u>

Membership	2023	2022
	£	£
Income		
Membership	26,345	24,370
Expenditure		
County Levy	(24,139)	(21,978)
	<u>2,206</u>	<u>2,392</u>

Training	2023	2022
	£	£
Income		
Leaders course fees	1,420	1,110
Expenditure		
Leaders Course Fees & Materials	(989)	(2,327)
	<u>431</u>	<u>(1,217)</u>

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the Year Ended 31 March 2023

St Brides Activity Centre	2023	2022
	£	£
Income		
Hire	9,662	4,926
Expenditure		
Maintenance & Utilities	(5,187)	(1,680)
Rent & Insurance	-	(4,347)
Additional Costs	(526)	-
Volunteer Travel Costs	(531)	(352)
	<u>3,418</u>	<u>(1,453)</u>

St Davids Scout Hut	2023	2022
	£	£
Income		
Income	1,185	-
Expenditure		
Maintenance & Utilities	(65)	(1,065)
Rent & Insurance	(2,249)	(1,607)
	<u>(1,129)</u>	<u>(2,672)</u>

Dartmouth Street Hut	2023	2022
	£	£
Income		
Hire	160	-
Expenditure		
Maintenance & Utilities	(3,332)	(486)
Insurance	(786)	(1,386)
	<u>(3,958)</u>	<u>(1,872)</u>

General Expenses	2023	2022
	£	£
Volunteer Travel Expenses	1,695	781
Volunteer Staff Costs	1,160	891
Activities & Events	16,971	6,553
Insurance	52	313
AGM	67	-
Chief Scout Awards	979	2,106
Area Boat Costs	582	-
Scouting Support Fund	764	-
Broadband Installation	518	300
Depreciation on Equipment	891	839
	<u>(23,679)</u>	<u>(11,783)</u>