

Registered Charity Number: 513013
Scout Registration Number: 10000144

Pembrokeshire Area Scout Council

Report of the Trustees and Unaudited Financial Statements

Year ended 31 March 2024



Pembrokeshire Area Scout Council
Contents of the Financial Statements for the Year Ended 31 March 2024

Contents	Page
Officers and Professional Advisers	3
Report of the Trustees	4
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes on Financial Statements	10
Detailed Statement of Financial Activities	14

Pembrokeshire Area Scout Council
Reference and Administrative Details for the Year Ended 31 March 2024

Trustees	Mr A Sangster (Chair) Miss S Dowler (Treasurer) (resigned 14/09/2024) Rev H-J Wilson (Acting Secretary) Mrs L Wilson Mrs S Benbow Mr J Lloyd Mr T Griffiths Mr I Nevatte Mrs V Phillips (resigned 31/07/2023)
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 2024

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31 March 2024.

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. This year, we held many successful events including a Christmas Party, a Watersports Day, Chief Scout Awards Ceremony and of course, the AGM. Additionally, we provided support for the Cubs to attend the All Wales Cub Fun Day, an action-packed day at Picton Castle and started looking to WestJam 2025.

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 2024, reserves amounted to £42,490.

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 2024

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 14th September 2024 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

2024

**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 2024, 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.

Carlyne
Bevan and Buckland LLP

Registered Auditors & Chartered Accountants
Castle Chambers
Westgate Hill
Pembroke
Pembrokeshire SA71 4LB

Caroline Wheeler

*for
Bevan Buckland LLP*

14 January 2025

Pembrokeshire Area Scout Council
Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Incoming Resources		£	£	£	£	£
Donations & Legacies		292	-	3,150	3,442	1,287
Other Activity to further the Charity's objects		33,325	-	-	33,325	40,589
Activities for generating funds		2,110	-	-	2,110	11,007
Investment Income & Interest		74	-	-	74	12
Other Incoming resources		1,001	-	-	1,001	1,318
		36,802	-	3,150	39,952	54,213
Resources Expended						
Direct Charitable Expenditure	2	8,880	-	3,838	12,718	17,733
Cost of Generating funds	3	-	-	-	-	6,244
Activities in furtherance of the Charity's objects	4	2,620	-	-	2,620	3,068
Management & Administration of the Charity	5	11,275	-	-	11,275	10,298
Membership Fee Adjustment	6	25,200	-	-	25,200	24,139
		47,975	-	3,838	51,813	61,482
Net Income / (Expenditure)		(11,173)		(688)	(11,861)	(7,269)
Transfers between Funds		-	-	-	-	-
Fund Balances Brought Forward		21,857	25,000	7,494	54,351	61,620
Fund Balances Carried Forward		10,684	25,000	6,806	42,490	54,351

Pembrokeshire Area Scout Council
Balance Sheet for the Year Ended 31 March 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Tangible assets	7	5,956	6,512
Current Assets			
Debtors		2,356	2,225
Cash at bank and in hand		34,178	45,614
		36,534	47,839
Current Liabilities			
Creditors and advance receipts	8	-	-
Net Current Assets		36,534	47,839
Net Assets		42,490	54,351
Funds			
Unrestricted Funds	9	10,684	21,857
Designated Funds	10	25,000	25,000
Restricted Funds	10	6,806	7,494
		42,490	54,351

The Balance Sheet was approved by the Trustees on 14 September 2024 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 2024

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 2024

2. Direct Charitable Expenditure

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Scouting Activities & Events	8,880	3,838	12,718	17,733

3. Cost of Generating Funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
St Brides	-	-	-	6,244

4. Activities in Furtherance of the Charity's Objects

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Training	384	-	384	989
Area Boat	678	-	678	582
Broadband Installation		-	-	518
Transformation conference	623	-	623	-
Chief Scout Awards Evening	935	-	935	979
	2,620	-	2,620	3,068

5. Management & Administration of the Charity

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Insurance	622	-	622	52
Volunteer Travel Costs	1,446	-	1,446	1,695
Volunteer Staff Costs	949	-	949	1,159
Depreciation	1,058		1,058	891
St Davids Scout Hut	3,217		3,217	2,314
Dartmouth Street Hut	3,728		3,728	4,120
Annual General Meeting	255	-	255	67
	11,275	-	11,275	10,298

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2024

6. Membership Fee Adjustments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
UK Membership & Debt Adjusts	25,200	-	25,200	24,139

7. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2023	14,757	14,757
Additions	502	502
At 31 March 2024	<u>15,259</u>	<u>15,259</u>
Accumulated depreciation		
At 1 April 2023	8,245	8,245
Additions	1,058	1,058
At 31 March 2024	<u>9,303</u>	<u>9,303</u>
Net book value		
At 31 March 2024	<u>5,956</u>	<u>5,956</u>
At 1 April 2023	<u>6,512</u>	<u>6,512</u>

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

	2024 £	2023 £
Scouts Cymru Membership	-	-
ML Safety Services - First Aid Training	-	-
3rd Pembroke - LV Grant	-	-
	<u>-</u>	<u>-</u>

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2024

9. Analysis of Net Assets between Funds

	Unrestricted 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Tangible Fixed Assets	5,956	-	-	5,956	6,512
Current Assets	4,728	25,000	6,806	36,534	47,839
Current Liabilities	-	-	-	-	-
	10,684	25,000	6,806	42,490	54,351

10. Restricted and Designated Funds

Restricted funds	2024 £	2023 £
Scouting Support Fund	388	776
Covid Relief Fund	913	1,363
Freemasons	39	39
Neyland Scout Group	1,042	1,042
Malachi Bailey Memorial Fund	3,150	-
Support Fund for additional Explorer Units	1,274	1,274
Held in trust for 1 st Kilgetty following sale of a property	-	3,000
	6,806	7,494

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) £207 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 2024

As per below:	2024	2023
	£	£
Incoming resources	8,082	15,442
Membership	4,560	2,206
Training	(383)	431
St Brides Activity Centre	-	3,418
St David Scouts Hut	(1,127)	(1,129)
Darmouth Street Hut	(3,708)	(3,958)
General Expenses	(19,285)	(23,679)
Net deficit	<u>(11,861)</u>	<u>(7,269)</u>

Incoming Resources	2024	2023
	£	£
Donations	3,442	1,287
Activities & Events	3,565	12,825
Investment Income & Interest	74	12
Other Receipts	1,001	1,318
	<u>8,082</u>	<u>15,442</u>

Membership	2024	2023
	£	£
Income		
Membership	29,760	26,345
Expenditure		
County Levy	(25,200)	(24,139)
	<u>4,560</u>	<u>2,206</u>

Training	2024	2023
	£	£
Income		
Leaders course fees	-	1,420
Expenditure		
Leaders Course Fees & Materials	(383)	(989)
	<u>(383)</u>	<u>431</u>

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the Year Ended 31 March 2024

St Brides Activity Centre	2024	2023
	£	£
Income		
Hire	-	9,662
Expenditure		
Maintenance & Utilities	-	(5,187)
Rent & Insurance	-	-
Additional Costs	-	(526)
Volunteer Travel Costs	-	(531)
	<u>-</u>	<u>3,418</u>

St Davids Scout Hut	2024	2023
	£	£
Income		
Income	2,090	1,185
Expenditure		
Maintenance & Utilities	-	(65)
Rent & Insurance	(3,217)	(2,249)
	<u>(1,127)</u>	<u>(1,129)</u>

Dartmouth Street Hut	2024	2023
	£	£
Income		
Hire	20	160
Expenditure		
Maintenance & Utilities	(2,760)	(3,332)
Insurance	(968)	(786)
	<u>(3,708)</u>	<u>(3,958)</u>

General Expenses	2024	2023
	£	£
Volunteer Travel Expenses	1,446	1,695
Volunteer Staff Costs	949	1,160
Activities & Events	11,881	16,971
Insurance	622	52
AGM	255	67
Chief Scout Awards	935	979
Area Boat Costs	678	582
Scouting Support Fund	838	764
Transformation conference	623	-
Broadband Installation	-	518
Depreciation on Equipment	1,058	891
	<u>(19,285)</u>	<u>(23,679)</u>