

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

Charity Registration Number: 1013482

**Monmouthshire District Scout Council
Trustees' report and financial statements
Year ended 31st March 2025**

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

Contents

| | Page |
|-----------------------------------|------|
| Legal and administrative details | 1 |
| Trustees Report | 2-4 |
| Independent examiners report | 5 |
| Statement of financial activities | 6 |
| Balance Sheet | 7 |
| Notes to the financial statements | 8-13 |

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

Legal and administrative details

For the period ending 31st March 2025

Trustees

Elliot Smart, Chair
Linda Revill, Treasurer
Alex Hawkins, District Commissioner
Bethanie Kate Headworth
Lee Philpot
Richard Baker
Dorothy Ann Munslow
Chris Munslow
Richard Quick
Deborah Bainbridge
Patricia Hillman

Charity registered number 1013482

Principle address The Oaklands
Wainfield Lane
Gwehelog
Usk
NP15 1RT

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

Report by the Trustees

For the Period ending 31st March 2025

Objectives and Activities

Scouts exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Monmouthshire District Scout Council carries out this purpose across Monmouthshire with 1 Network Scout Unit, 8 Explorer Scout Units and 12 Scout Groups. The charitable activities of Monmouthshire District Scout Council further extend beyond the county borders to access communities in Gloucestershire, Newport, Torfaen Blaenau, Gwent and Powys.

District continues to provide training and development to volunteer leaders throughout the District. This enabled the opening of new sections, particularly for the new squirrels age group.

The annual census on 31st January showed youth membership had declined by 2% to 1011 and adult volunteer membership of 269. The growth in volunteer leaders remains encouraging as it enables the charity to continue to fulfil its aims and objectives in a more sustainable and robust manner.

Achievements and Performance

The delivery of a broad and interesting programme of activities has attracted members and provided all members with personal development opportunities to grow their Skills for Life.

Summer 2024 saw a significant number of groups camping and enjoying the outdoors. This included expeditions to the Battlefields in Belgium as well as to the Kandersteg international Scout centre located in the Swiss alps.

District supported the opening of 2 new Squirrel Dreys along with 2 new cub packs. The success of a strong programme across all sections has led to our biggest challenge of waiting lists for new members.

Financial Review

Income for the year was £103321. Expenditure was £99979 resulting in net income of £3,342.

Our reserves policy is to hold sufficient resources to continue the charitable activities of the District should income or fund-raising activities fall short of expectations and to enable the District to underwrite its planned programme of activities, including large scale events. The Trustee Board has reviewed the impact of recent economic, social, and financial pressures on its capability to deliver education and development opportunities to young people and has maintained the level of Designated Reserves.

The District holds Restricted Reserves totalling £5,200 in respect of donations for specific purposes.

The District also hold Designated Reserves as follows:-

| | |
|--------------------------------|---------|
| Explorer Scout Units | £17313 |
| District Campsite – Tudor Cule | £6153 |
| Other | £1230 |
| TOTAL | £24,696 |

The District currently holds a General Reserve of £46610 which is used to support day to day activities and major events.

None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

The District held total funds of some £110234 at year end and has adopted a low-risk investment strategy. All funds
Report by the Trustees (continued)
For the Period ending 31st March 2025

are held in current accounts and low risk interest bearing accounts, using only FSCS protected accounts. With the District Treasurer, the Trustees regularly monitor levels of bank balances and interest rates to ensure the District is receiving best value and income from its banking arrangements.

The risks that would significantly impact the finances of the District are primarily a reduction in the membership numbers and the poor management of large events. Management and decision-making processes are in place to minimise these risks and have been operating effectively for many years.

Structure, Governance and Management

The Monmouthshire District Scout Council is a trust established under the rules which are common to all District Scout Councils as prescribed within the Policy, Organisation and Rules (POR) of the Scout Association. Trustees are recruited and appointed in accordance with the relevant sections of the POR.

Monmouthshire District Scout Council is registered with the Charities Commission, number 1013482. The Trustees have in place systems and internal controls that are designed to provide reasonable reassurance against material mismanagement or loss. These include two signatories/authorisers for all payments, comprehensive insurance policies to ensure that insurable risks are covered and regular reports and risk assessments by those seeking to /or running events or activities on behalf of the Scout District.

The Trustees have had due regard to the guidance published by the Charity Commission on public benefit and are of the opinion that the Charity meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship/community development.

The Charity has no principal office. The public address for correspondence is The Oaklands, Wainfield Lane, Gwehelog, Usk, Monmouthshire NP15 1RT.

The day-to-day operations of the charity are organised and delivered by the District Lead Volunteer and a small team of District Team Volunteers. Strategic and governance matters are agreed with the Trustee Board.

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

Trustees' Responsibilities in relation to the financial statements:

The charity trustees are responsible for preparing a Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the CIO and its income resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charities SORP (FRS 102).
- 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the CIO's transactions and disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Companies Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 16 September 2024 and signed on their behalf by:



Elliot Smart

Trustee – Chair

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

**Independent examiner's report
For the period ended 31 March 2025**

I report on the accounts of Monmouthshire District Scout Council for the year ended 31 March 2025, which are set out in pages 6 to 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011, s 144(2) (the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under s. 145 of the 2011 Act;
- follow the procedure set out in the general directions given by the Charity Commission under s.145(5)(b) of the 2011 Act and;
- state whether particular matters have come to my attention

Basis of Independent Examiner's Statement and scope of work undertaken

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 to 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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with s. 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Adnan Khalid
Chartered Certified Accountant
Integritax Accountants Ltd
68 Yardley Road
Acocks Green
Birmingham
B27 6LG

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

**Statement of Financial Activities
For the period ended 31st March 2025**

| | Notes | Unrestricted Funds | Restricted Funds | Totals Funds | Unrestricted Funds | Restricted Funds | Totals Funds |
|----------------------------------|-------|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | | 31/03/2025 | 31/03/2025 | 31/03/2025 | 31/03/2024 | 31/03/2024 | 31/03/2024 |
| Income from | | | | | | | |
| Donations & Legacies Incl Grants | 3 | 4973 | 0 | 4973 | 4705 | 2450 | 7155 |
| Charitable Activities | 4 | 87605 | | 87605 | 82644 | 0 | 82644 |
| Other Trading Activities | 5 | 9885 | 0 | 9885 | 11072 | 0 | 11072 |
| Investments | 6 | 858 | 0 | 858 | 408 | 0 | 408 |
| Total Income | | 103321 | 0 | 103321 | 98829 | 2450 | 101279 |
| Expenditure on | | | | | | | |
| Charitable Activities | 7 | 84293 | 449 | 84742 | 80127 | 107 | 80234 |
| Other Trading Activities | 8 | 8459 | 0 | 8459 | 8886 | 0 | 8886 |
| Support Costs | 9 | 6778 | 0 | 6778 | 8506 | 0 | 8506 |
| Total Expenditure | | 99530 | 449 | 99979 | 97519 | 107 | 97626 |
| Net Income (Expenditure) | | 3791 | -449 | 3342 | 1310 | 2343 | 3653 |
| Total Funds B/Fwd. | | 67515 | 5649 | 73164 | 66205 | 3306 | 69511 |
| Net movement in funds | | 3791 | -449 | 3342 | 1310 | 2343 | 3653 |
| Total Funds C/Fwd. | | 71306 | 5200 | 76506 | 67515 | 5649 | 73164 |

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

**Balance Sheet
For the period ended 31st March 2025**

| | Notes | | 2025 | | 2024 |
|--|-------|--------|--------------|--------|--------------|
| Fixed Assets | | | | | |
| Tangible Assets | 10 | | 8929 | | 11508 |
| | | | | | |
| Current Assets | | | | | |
| Stock | | 2457 | | 2672 | |
| Debtors | 11 | 24798 | | 15387 | |
| Cash at Bank & in hand | | 110234 | | 111209 | |
| | | | | | |
| Total Current Assets | | 137489 | | 129268 | |
| | | | | | |
| Creditors: Amounts falling due within one year | 12 | 69912 | | 67612 | |
| | | | | | |
| | | | 67577 | | 61656 |
| Net Assets | | | 76506 | | 73164 |
| | | | | | |
| Funds of the Charity | | | | | |
| Restricted | | | 5200 | | 5649 |
| Unrestricted | | | 71306 | | 67515 |
| Total charity funds | 13 | | 76506 | | 73164 |

The financial statements were approved and authorised for issue by the Trustees on 16th July 2025 and signed on their behalf by



Linda Revill - Trustee

The notes on pages 7 to 13 form part of these financial statements

**Monmouthshire District Scout Council
(A charitable incorporated organisation)**

1. General Information

Monmouthshire District Scout Council is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission in England and Wales, 1013482. The address of the registered office is detailed on Page 1. The objects and activities of the charity are included in the Trustee's Report beginning on Page 2.

2. Accounting policies

2.1 Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

Monmouthshire District Scout Council 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.

The financial statements are presented after rounding numeric values to the nearest £1.

2.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and that the charity has adequate funds to meet anticipated future objectives.

2.3 Income

All income is recognised once the CIO has entitlement to the income, it is probable that the income will be received, and the amount of income can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not extending during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent that goods have been provided or on completion of the services.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributed to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis on time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the CIO's objectives, as well as any associated support costs.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the CIO.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable, and the cost or value of that asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring the tangible asset into its intended working condition should be included in the measurement cost.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|----------------------|-------------------------|
| Building & container | 10% straight line |
| Equipment | 10% & 20% straight line |
| Motor Vehicle | 20% straight line |

2.7 Debtors

Trade and other trade debtors are recognised at the settlement amount after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which have a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities

Liabilities are recognised where there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the CIO anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the CIO and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are used in accordance with specific restrictions imposed by donors, or which have been raised by the CIO for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Notes to the financial statements
For the period ending 31st March 2025**

3 Income from donations & legacies

| | Unrestricted Funds | Restricted Funds | Totals Funds | Unrestricted Funds | Restricted Funds | Totals Funds |
|-----------|--------------------|------------------|--------------|--------------------|------------------|--------------|
| | 31/03/2025 | 31/03/2025 | 31/03/2025 | 31/03/2024 | 31/03/2024 | 31/03/2024 |
| Donations | 1566 | 0 | 1566 | 3282 | 2450 | 5732 |
| Gift Aid | 3157 | 0 | 3157 | 1423 | 0 | 1423 |
| Grants | 250 | 0 | 250 | 0 | 0 | 0 |
| | 4973 | 0 | 4973 | 4705 | 2450 | 7155 |

4 Income from charitable activities

| | Unrestricted Funds | Totals Funds | Unrestricted Funds | Totals Funds |
|----------------------|--------------------|--------------|--------------------|--------------|
| | 31/03/2025 | 31/03/2025 | 31/03/2024 | 31/03/2024 |
| Membership Fees | 62248 | 62248 | 55004 | 55004 |
| Explorer Scout Units | 19582 | 19582 | 23677 | 23677 |
| District Events | 5205 | 5205 | 2236 | 2236 |
| Tudor Cule | 570 | 570 | 1727 | 1727 |
| | 87605 | 87605 | 82644 | 82644 |

5 Income from other trading activities

| | Unrestricted Funds | Totals Funds | Unrestricted Funds | Totals Funds |
|------------|--------------------|--------------|--------------------|--------------|
| Badge Shop | 9885 | 9885 | 11072 | 11072 |

6 Investment Income

| Unrestricted Funds | Totals Funds | Unrestricted Funds | Totals Funds |
|--------------------|--------------|--------------------|--------------|
| 31/03/2025 | 31/03/2025 | 31/03/2024 | 31/03/2024 |
| | | | |
| 858 | 858 | 408 | 408 |

7 Analysis of charitable activity costs

| | Unrestricted Funds | Restricted Funds | Totals Funds | Unrestricted Funds | Restricted Funds | Totals Funds |
|----------------------|--------------------|------------------|--------------|--------------------|------------------|--------------|
| | 31/03/2025 | 31/03/2025 | 31/03/2025 | 31/03/2024 | 31/03/2024 | 31/03/2024 |
| HQ Capitation | 54216 | | 54216 | 47889 | | 47889 |
| Explorer Scout Units | 21464 | | 21464 | 27894 | | 27894 |
| District Events | 4638 | 449 | 5087 | 1399 | 107 | 1506 |
| Tudor Cule | 3975 | | 3975 | 2945 | | 2945 |
| | 84293 | 449 | 84742 | 80127 | 107 | 80234 |

8 Analysis of other trading activity costs

Monmouthshire District Scout Council
(A charitable incorporated organisation)

| | Totals Funds | Totals Funds |
|------------|-------------------------|-------------------------|
| | 31/03/2025 | 31/03/2024 |
| Badge Shop | 8459 | 8886 |

9 **Analysis of support costs**

| | Totals Funds | Totals Funds |
|-------------------------------------|-------------------------|-------------------------|
| | 31/03/2025 | 31/03/2024 |
| Containers costs | 88 | 150 |
| Insurance | 693 | 626 |
| Scout Manager OSM | 2361 | 1664 |
| Depreciation | 1681 | 2598 |
| Profit from disposal of fixed asset | -1602 | 0 |
| Other support costs | 3557 | 3468 |
| | 6778 | 8506 |

| Profit on disposal of Fixed Assets | |
|---|--------------|
| Sale of trailer | |
| Cost | 2200 |
| Depreciation | 1302 |
| Cash received | 2500 |
| Profit on disposal | -1602 |

Monmouthshire District Scout Council
(A charitable incorporated organisation)

10 Tangible fixed assets

| | Freehold land and buildings | Building & container | Equipment | Motor Vehicles | Total |
|------------------------|-----------------------------|----------------------|-----------|----------------|-------|
| Cost | | | | | |
| As at 31st March 2024 | 550 | 6162 | 9850 | 4000 | 20562 |
| Additions | 0 | 0 | 0 | 0 | 0 |
| Disposals | 0 | 0 | 2200 | 0 | 2200 |
| As at 31st March 2025 | 550 | 6162 | 7650 | 4000 | 18362 |
| Depreciation | | | | | |
| As at 31st March 2024 | 0 | 1173 | 4081 | 3800 | 9054 |
| Charged for the period | 0 | 616 | 865 | 200 | 1681 |
| Disposals | 0 | 0 | 1302 | 0 | 1302 |
| As at 31st March 2025 | 0 | 1789 | 3644 | 4000 | 9433 |
| Net Book Value | | | | | |
| As at 31st March 2024 | 550 | 4989 | 5769 | 200 | 11508 |
| As at 31st March 2025 | 550 | 4373 | 4006 | 0 | 8929 |

11 Debtors

| | 2025 | 2024 |
|---------------|--------------|--------------|
| Trade debtors | 18042 | 11679 |
| Prepayments | 6756 | 3708 |
| | 24798 | 15387 |

12 Creditors: Amounts falling due within one year

| | 2025 | 2024 |
|-----------------|--------------|--------------|
| Accruals | 4800 | 4820 |
| Deferred income | 65112 | 62792 |
| | 69912 | 67612 |

13 Analysis of funds

| | Balance at the starts of the year | Income | Expenditure | Balance at end of the year |
|--------------------|-----------------------------------|---------------|--------------|----------------------------|
| Unrestricted funds | 67515 | 103321 | 99530 | 71306 |
| Restricted funds | 5649 | 0 | 449 | 5200 |
| Total Funds | 73164 | 103321 | 99979 | 76506 |

14 Related party transactions

There were no disclosable related party transactions during the year ended 31st March 2025 nor during the year ended 31st March 2025