

**CARDIFF AND VALE  
AREA SCOUT COUNCIL**

**AREA REGISTRATION WITH  
THE SCOUT ASSOCIATION: 211**

**REGISTERED CHARITY NUMBER: 512034**

**TRUSTEES' REPORT & ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

CARDIFF & VALE AREA SCOUT COUNCIL

page 1

Report & Accounts  
for the year ended  
31st December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

PRESIDENT Mrs Morfudd Meredith LLt

TRUSTEE DETAILS FROM 1 JANUARY 2023 TO THE DATE OF APPROVAL OF THESE ACCOUNTS

TRUSTEES: Ex-Officio	<u>Appointment</u>	<u>Name</u>
	Area Commissioner (Acting)	Cathie Steele
	Area Chairman	Geraint Evans
	Area Treasurer	Jeremy Ray
	Area Secretary	Peter Gladman
	Area Youth Commissioner	Fran Feehan

TRUSTEES: Elected	<u>Appointment</u>	<u>Name</u>
	Cardiff North District	Claudia Currie
	Cardiff East District	Chris Kennard
	Cardiff West District	William Maddocks
	Penarth & District	Vacant
	Tir a Môr District	Keith Williams

TRUSTEES: Nominated by	<u>Appointment</u>	<u>Name</u>
Area Lead Volunteer	Governance	Carole Standfast
	18-25 year old Representative	Jack Ollier

INDEPENDENT EXAMINER Neil Thorneycroft

Area registration number with The Scout Association 211

Charity registration number 512034

Principal Office The Hub  
Maitland Street  
Gabalfa  
Cardiff, CF14 3JU

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Area's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association.

The Area is a trust established under its rules which are common to all Scouts. The Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association. No remuneration was paid to any of the trustees during the year.

The Area is administered and managed by an Trustee Board, comprised of the Trustees listed on page 1. The members of which are the 'Charity Trustees' of the Scout Area which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts, and making returns to the Charity Commission as appropriate. Trustees are appointed from members of the Scout Association and of the public, who are willing to devote time to further the aims of the Scout Association in this Area. The Committee meets six times a year to decide and implement the policy of the Area.

The Area Scout Council meets annually to receive the report of the Trustee Board.

### **Statement of Trustees' responsibilities:**

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit for the 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.
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## OBJECTIVES AND ACTIVITIES

The objects of the Area Scout Council are to facilitate the aim of the Scout Association in the area of Cardiff and the Vale of Glamorgan, by providing a structure and organisation, by training leaders and by obtaining and managing funds to be utilised to this end. The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Area meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

The majority of grants paid by the Area are administered by a Grants sub-committee of the Executive Committee. Grants are payable to fund training courses for leaders and in certain cases to assist with the purchase of equipment and resources to further the work of the Area, as well as grants to assist leaders and scouts with International Events. Other grants or donations may be agreed from time to time by the Executive Committee.

The Area Headquarters is situated at the Hub in Maitland Street. The Area has a 50 year lease on the land occupied by the Hub, with 34 years remaining. The Area meets all costs associated with the running of the Hub and allows any Scout Group / District within the Area to use it without charge (the provision of "premises"). To help meet some of the running costs the Area Executive allows the hiring out of the Hub when not in use by Scouting.

The Area undertakes various activities to fulfil its charitable objectives. It provides the following services/activities to Groups/Districts in Cardiff and Vale Area:

- > Use of the Hub and the Area Administrator and other support facilities
- > Jubilee Camp Site - provision of a campsite
- > Area Training Team - provision of training to leaders and adults within Cardiff and Vale Area
- > Activities - provision of adventurous activities and other sectional support
- > Ty Hafan Scout Group - a Scout Group for residents, and their siblings in Ty Hafan Children's Hospice
- > Scout Shop - selling uniforms and other Scouting equipment/material to parents and leaders
- > Lord Mayor's Own Scout Group - provision of a Scout Group to represent Scouts at Cardiff Civic events for those who have attained the Queens Scout award or Chief Scout Diamond Platinum or Gold Awards.
- > Grants sub-committee - provision of funding to assist with external training and equipment purchases
- > Miskin Campsite (50% joint venture with Mid Glamorgan Scout Council) - provision of a campsite
- > Cardiff Gang Show (50% joint venture with Girlguiding Cardiff and East Glamorgan) - provision of an "creative" activity

## ACHIEVEMENTS AND PERFORMANCE

A full resume of the various Activity of the Area can be found in the separate Annual Report. However in brief here are some comments - Cardiff Scout and Guide Gang Show performed a Pantomime "Snow White and the Super Seven" at Stanwell School in Penarth with a cast of over 70, seat sales were at a higher level than the last Pantomime, in 2019 and an excellent Show was produced. The Area Scout Shop continues to provide Scouting merchandise, both at our Scout Shop based in the Hub and via online purchases. Sales in 2023 continued on an upward trend, with the main increase being in online sales, surplus funds are reinvested in the Area to fund our charitable activities. Miskin and Jubilee Campsites both continue to see an increase in bookings not only from Groups within the Area but also Groups from outside the Area as well as a few Corporate Bookings. External bookings at The Hub are down due to the loss of our Main Hirer. Evening and weekend bookings by various sections from the Area ensure that the facilities are used to good effect - District/Area Meetings, Digital Badge Days, First Aid Courses (and other Training), Young Leaders, Duke of Edinburgh Award.

Ty Hafan Scout Group, based at the Childrens Hospice in Sully, continued to meet regularly. The Scout Group provides a valuable opportunity for Ty Hafan residents, and their siblings, to continue to experience Scouting.

The Training Team continued to operate their training programme for leaders during 2023.

For further information on the achievements and performance of the Area during the year please refer to the separate "Annual Report 2023/24"

## FINANCIAL REVIEW

The Trustee Board has identified the major risks to which they believe the Area is exposed; these have been reviewed and systems established to mitigate against them. The main areas of concern that have been identified are:

- > Damage to buildings and equipment. The Area has sufficient buildings and contents insurance in place to mitigate against
- > Injury to leaders, helpers, supporters and members. The Area, through the membership fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. We also hold an Insurance Policy to cover non-member children
- > Reduced income from subscriptions or fundraising. The Area is primarily reliant upon income from subscriptions and fundraising. The Area does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Area Executive could raise the value of subscriptions to increase the income to the Area on an ongoing basis, either temporarily or permanently.
- > Reduction or loss of adult support. The Area is totally reliant upon volunteers to run and administer the activities of the Area. If there was a reduction in the number of adults to an unacceptable level in a particular part of the Area, then there would have to be a contraction, consolidation, or closure of a particular part of the Area.
- > The Area has in place systems of internal controls designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all external payments, dual authorisation for online payments, and insurance policies to ensure all insurable risks are covered.

The Area's policy on reserves is to hold sufficient resources to continue the charitable activities of the Area should income and fundraising activities fall short. The Area Trustee Board considers that the Area should hold a sum equivalent to 24 months running costs, circa £40K. As at 31 December 2023 the Area funds (not including Miskin/Gang Show/Scout Shop/International Trip) totalled £138734

The policy of the Trustee Board is to invest any short term surplus funds with a range of providers with the view to obtaining the best returns possible. Taking a low-risk strategy, The Trustee Board maintains accounts with, Charity Bank and Redwood Bank ensuring that the total investment with each institution does not exceed the Financial Services Compensation Scheme cap of £85,000. The Area Executive Committee regularly monitors the levels of the bank balances and the interest rates received to ensure that the Area obtains maximum value and income from its banking arrangements.

During the year Penarth District repaid the final £2000 on their loan. North District made a final repayment of £1,000 on their loan, and Tir a Mor paid £909.60 towards their loan.

**DESIGNATED FUNDS**

At the end of the year the Area had five Designated Funds:

Grants	9,574
Scout Post	8,256
Contingency	40,000
Jubilee	10,758
Scout Shop	5,000
TOTAL	<u><u>73,588</u></u>

**RESTRICTED FUNDS**

At the end of the year there were two Restricted Funds:

Iceland Trip	International Trip	7,484
	Jubilee	0
	TOTAL	<u><u>7,484</u></u>

**ENDOWMENT FUNDS**

The Area does not hold any endowment funds.

Approved by the Trustees on 07/09/2024

and signed on their behalf by:



G EVANS (Chairman) and J RAY (Treasurer)

	2023	2023	2023	2023	2022
	<i>Unrestricted Funds</i>				
	General	Designated	Restricted	Total	Total
	Funds	Funds	Funds		
	£	£	£	£	£
TOTAL INCOME AND ENDOWMENTS (page 6)	94,710	49,325	12,021	156,056	137,567
TOTAL EXPENDITURE (page 7)	98,633	70,331	4,537	173,501	141,476
NET INCOME/(EXPENDITURE)	-3,923	-21,006	7,484	-17,445	-3,909
PROPERTY REVALUATION	0	0	0	0	-2,888
REPAYMENT OF LOANS	0	0	0	0	0
ADJUSTMENTS TO FUNDS	0	0	0	0	-2,888
TRANSFERS BETWEEN FUNDS					
- GENERAL FUNDS TO DESIGNATED FUNDS	0	0	0	0	3,473
- DESIGNATED FUNDS TO GENERAL FUNDS	0	0	0	0	0
NET MOVEMENT IN FUNDS	0	0	0	0	3,473
FUND BALANCES BROUGHT FORWARD	804,546	65,484	0	870,030	876,826
FUND BALANCES CARRIED FORWARD	800,623	44,478	7,484	852,585	873,502

	2023	2023	2023	2023	2022
	Unrestricted Funds				
Notes	General Funds	Designated Funds	Restricted Funds	Total	Total
	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>DONATIONS AND LEGACIES</b>					
Membership subscriptions collected as agent	199,320			199,320	163,301
Area Levy	0			0	16,495
Area Levy - Jubilee Development Fund				0	0
Area Levy - OSM	3,607			3,607	3,780
	<b>202,927</b>			<b>202,927</b>	<b>183,576</b>
Less: paid to The Scout Association					
Less: paid to ScoutsCymru	(183,012)			(183,012)	163,301
	<b>19,915</b>	<b>0</b>	<b>0</b>	<b>19,915</b>	<b>20,275</b>
Grants sub-committee					-
Donations	342			342	1,843
Grants Received	5,000	-		5,000	6,500
	<b>5,342</b>	<b>0</b>	<b>0</b>	<b>5,342</b>	<b>8,343</b>
<b>INCOME FROM CHARITABLE ACTIVITIES</b>					
Jubilee Camp Site	0	8,906		8,906	2,381
Area Training Team (Miscellaneous income)	0			0	0
Activities (previously Operation or P&D)	926			926	1,012
Ty Hafan Scout Group	247			247	3,509
One half share of Miskin Campsite	7,289			7,289	16,382
One half share of Cardiff Gang Show	17,127			17,127	12,729
Iceland trip 2023					0
	<b>25,589</b>	<b>8,906</b>	<b>0</b>	<b>34,495</b>	<b>36,013</b>
<b>OTHER TRADING ACTIVITIES</b>					
Area Scout Post	130			130	781
Badge sales	2,647			2,647	2,306
Hiring of the Hub	10,929			10,929	19,688
Scout Shop	27,838			27,838	28,296
	<b>41,544</b>	<b>0</b>	<b>0</b>	<b>41,544</b>	<b>51,071</b>
<b>INCOME FROM INVESTMENTS</b>					
Interest on Short Term Investments	2,189			2,189	476
	<b>2,189</b>	<b>0</b>	<b>0</b>	<b>2,189</b>	<b>476</b>
<b>OTHER INCOME</b>					
EXPLORER BELT 2024	0	0	12,021	12,021	
ICELAND 2023	0	40,419		40,419	21,314
Sundries	131			131	76
	<b>131</b>	<b>40,419</b>	<b>12,021</b>	<b>52,571</b>	<b>21,390</b>
<b>TOTAL INCOME AND ENDOWMENTS</b>	<b>94,710</b>	<b>49,325</b>	<b>12,021</b>	<b>156,056</b>	<b>137,568</b>

## Statement of Financial Activities

for the year ended

31st December 2023

	2023	2023	2023	2023	2022
	Unrestricted Funds			Total	Total
Notes	General Funds	Designated Funds	Restricted Funds	Total	Total
EXPENDITURE ON:	£	£	£	£	£
<b>EXPENDITURE ON RAISING FUNDS</b>					
Area Scout Post	120			120	762
Catering costs at The Hub				0	0
Badges	3,713			3,713	1,244
Scout Shop	28,507			28,507	23,930
Iceland 23	0	-	-	0	0
	<b>32,340</b>	<b>0</b>	<b>0</b>	<b>32,340</b>	<b>25,936</b>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>					
Lord Mayors Own	1,393			1,393	1,511
Jubilee Camp Site	0	8,470	-	8,470	26,429
Area Training Team	245		-	245	1,137
Activities (previously Operations; P&D)	1,332		-	1,332	1,504
Ty Hafan Scout Group	661		-	661	7,325
ONLINE SCOUT MANAGER	4,320		-	4,320	3,780
One half share of Cardiff Gang Show	9,607		-	9,607	15,659
The Hub premises costs	4,939		-	4,939	8,284
One half share of Miskin Campsite (incl. depreciation)	14,426		-	14,426	14,506
KickStart Expense			-	0	0
Office Costs	3,244		-	3,244	3,953
Licences, Subscriptions and Equipment Insurances	2,061		-	2,061	2,077
Grants sub-committee	3(a)	7,540	-	7,540	1,115
Utilities	4,334		-	4,334	4,020
Administrator	4(b)	17,952	-	17,952	15,588
Cost of Annual Report & AGM			-	0	0
Trustees Expenses	4(a)	-	-	0	-
	<b>64,514</b>	<b>16,010</b>	<b>0</b>	<b>80,524</b>	<b>106,888</b>
<b>OTHER EXPENDITURE</b>					
ICELAND 2023	0	54,321		54,321	7,411
EXPLORER BELT 2024	0	0	4,537	4,537	
Sundries	1,779			1,779	1,241
	<b>1,779</b>	<b>54,321</b>	<b>4,537</b>	<b>0</b>	<b>60,637</b>
<b>TOTAL EXPENDITURE</b>	<b>98,633</b>	<b>70,331</b>	<b>4,537</b>	<b>173,501</b>	<b>141,476</b>

	Notes	2023	2023	2022	2022
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	5		676,183		681,168
<b>CURRENT ASSETS</b>					
Stock	6	6,787		7,215	
Debtors falling due within one year	7	1,572		10,497	
Short Term Deposits & Investments	8	130,000		130,000	
Cash at bank and in hand	9	43,224		51,725	
			<u>181,582</u>	<u>199,437</u>	
<b>Less: CREDITORS</b>					
Amounts falling due within one year	10	5,179		7,102	
<b>NET CURRENT ASSETS</b>			<u>176,404</u>		192,335
<b>NET ASSETS</b>			<u><b>852,587</b></u>		<u><b>873,503</b></u>
<b>FUNDS OF THE AREA</b>					
Unrestricted Funds: General Funds	11		781,723		804,546
Designated Funds	12		63,381		65,484
Restricted Funds	13		7,484		3,473
<b>TOTAL FUNDS</b>			<u><b>852,587</b></u>		<u><b>873,503</b></u>

Approved by the Trustees on 07/09/2024

and signed on their behalf by:




G EVANS (Chairman) and J RAY (Treasurer)

The notes on pages 9 to 15 form part of these accounts

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CARDIFF AND VALE AREA SCOUT COUNCIL**

I report on the accounts of Cardiff and Vale Area Scout Council for the year ended 31 December 2023

Respective responsibilities of trustees and examiner

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 year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 includes a consideration of any unusual items of disclosure in the accounts, and seeking explanations from you as trustees concerning 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 section 130 of the Charities Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Signed \_\_\_\_\_

Dated \_\_\_\_\_ 7/7/2024

Notes to the accounts for the year ended 31st December 2023

## 1. ACCOUNTING POLICIES

**a) Basis of accounting**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**Going concern**

The accounts have been prepared on the basis of being a going concern as the trustees do not have any concerns about the charity's ability to continue as a going concern as there are sufficient resources in reserve to meet any liabilities that may fall due for at least the next 12 months from the date these accounts are approved.

**Public Benefit**

The charity is a public benefit entity.

**Cashflow statement**

The trustees do not have to prepare a cash flow statement on the grounds that the charity is not considered "large" under the Charities SORP (FRS102).

**Incoming resources***General:*

Incoming resources are recognised in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the trustees believe it is probable they will receive the resources, and the monetary value can be measured with sufficient reliability.

Membership subscriptions are collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

*Grants and donations receivable:*

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

*General Volunteer Help:*

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

*Investment Income:*

This is included in the accounts when receivable.

**Expenditure and Liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation which commits the Area to the expenditure.

**Funds structure**

General Unrestricted funds represent resources available to be applied by the trustees for the general purposes of the Area. Designated funds are amounts set aside from the General Unrestricted funds to be used for particular purposes in the future. They remain part of Unrestricted funds.

Restricted funds are resources which may only be applied for particular purposes within the Area's objects, as specified by the donor.

Details of each fund are given in notes 11 to 13, with narrative as to the purpose of each fund in the Trustees' annual report.

**Joint venture arrangements**

Miskin Campsite and Cardiff Gang Show are both joint venture arrangements as detailed in the Trustees' Annual Report. The accounts report Cardiff & The Vale of Glamorgan's share of the income and expenditure and assets and liabilities relating to these joint venture arrangements.

1. ACCOUNTING POLICIES (cont.)

**b) Fixed Assets**

Provision for depreciation of fixed assets held for use by the Area is made at annual rates calculated to spread the cost (less anticipated residual disposal value) evenly over their expected useful life. The depreciation rates currently in use are at the following percentages of the original cost:

> Land & Buildings	2%
> Plant and Machinery	20%
> Scouting equipment etc.	10% to 50%

Miskin Land and Buildings have not been depreciated because the vast majority of the value of the assets is attributable to the land and hence has a high residual value which would not be depreciated in accordance with FRS102.

The trustees continuously monitor whether there are any indications an asset may be impaired.

Fixed assets costing more than £1,000 are capitalised by the Area.

**c) Stock**

Stocks have been valued at the lower of cost and net realisable value.

**d) Judgements and key sources of estimation uncertainty**

The preparation of financial statements in conformity with FRS102 requires trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based upon historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying values of assets and liabilities that are not readily available from other sources. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Certain critical accounting judgements in applying the charity's accounting policies are described below:

- > The trustees have considered the recoverability of debtors and valuation of stock balances and have concluded no impairments are necessary.

## Notes to the accounts for the year ended 31st December 2023

		2023	2023	2022	2022
		Incoming	Outgoing	Incoming	Outgoing
		Resources	Resources	Resources	Resources
		£	£	£	£
3(a).	Grants paid -				
	For general purposes	-			
		12,021	7,540		2,171
		<u>12,021</u>	<u>7,540</u>	-	<u>2,171</u>
3(b).	OTHER GRANTS AND DONATIONS - RECEIVED				
	Donations	342		3,018	
	Grants				
	Local Giving	0		500	
	Jubilee Campsite	0		8,963	
	Cardiff Council	0		2,000	
	YMCA 1910 Trust (Jubilee)	5,000		0	
	ScoutsCymru	0		4,000	
	GVS			0	
	Wcva			.	
	Kickstart			0	-
		<u>6,173</u>	-	<u>18,481</u>	<u>0</u>
4(a).	TRUSTEES' REMUNERATION AND EXPENSES				
	Travel and other expenses		-		0
			<u>-</u>		<u>-</u>
	(a) Number of trustees reimbursed		<u>0</u>		<u>0</u>
	(b) The total expenses waived by the trustees during 2023 is considered immaterial and so not calcula				
4(b).	WAGES & SALARIES		2023		2022
			£		£
	Salaries		17,952		15,589
	Employers NI (Employment Allowance claimed)		-		-
			<u>17,952</u>		<u>15,589</u>

The average number of persons employed in the year was 1 (2022:1). There were no employees earning £60,000 during the year (2022: Nil)

## Notes to the accounts for the year ended 31st December 2023

5. TANGIBLE ASSETS	Land & Buildings	Land & Buildings	Plant & Machinery	Plant & Machinery	Office Equipment	Total
	CAVA	Miskin (50%)	CAVA	Miskin (50%)		
	£	£	£	£	£	£
<b>COST</b>						
Brought forward	94,002	610,000	19,170	39,739	24,428	787,338
Additions	-	-	-	171	-	171
Revaluation	-	-	-	-	-	0
Disposals	-	-	-	-	-	0
Carried forward	94,002	610,000	19,170	39,910	24,428	787,509
<b>DEPRECIATION</b>						
Brought forward	28,200	0	19,170	36,123	22,678	206,219
Charge for year	1,880	-	0	1,526	1,750	5,156
Disposals	-	-	-	-	-	0
Carried forward	30,080	0	19,170	37,649	24,428	211,375
<b>NET BOOK VALUE</b>						
As at 31 December 2023	63,922	610,000	0	2,261	0	676,183
As at 31 December 2022	65,802	610,000	0	3,616	1,750	681,168

Depreciation is allocated as follows in the SOFA:

The Hub (inc Plant Adjustment)	1,880	-	-	-	1,750	3,630
Miskin	-	-	-	1,526	-	1,382
Jubilee	-	-	-	-	-	-
Total	1,880	-	0	1,382	1,750	5,012

6. STOCKS	2023		2022	
	£		£	
Area stock of badges			1,294	1,294
Scout Shop			4,382	4,840
Miskin Campsite (50% share)			1,110	1,081
			6,787	7,215

7. DEBTORS FALLING DUE WITHIN ONE YEAR			
Short Term Investment accrued interest -			
- General Funds		0	0
- Designated Funds		0	0
Other Debtors -	Area	291	1,657
	Cardiff Gang Show (50% share)	277	4,020
	Vale / Tir a Môr District loan on behalf of St Brides	910	1,820
	Afon/Cardiff North District loan	0	1,000
	Penarth & District loan	0	2,000
	Scout Shop	87	0
	Miskin Campsite (50% share)	8	0
Prepayments -	Area	0	0
	Scout Post	0	0
	Activities	0	0
	Training Team	0	0
		1,572	10,497

8. SHORT TERM DEPOSITS & INVESTMENTS			
Split by Provider: -			
- The Scout Association Short Term Investment Service		0	0
- Charity Bank		85,000	85,000
REDWOOD BANK		45,000	45,000
		130,000	130,000

Notes to the accounts for the year ended 31st December 2023

9.	CASH AT BANK AND IN HAND	<u>Equals CC</u>	<u>Current a/c</u>	<u>Deposit a/c</u>	2023	2022
	General Funds-	£	£	£	£	£
	- Area	239	8,495	-	8,734	14,930
	- Scout Shop		10,824		10,824	10,045
	- Cardiff Gang Show (50% share)		10,193		10,193	1,040
	- Miskin Campsite (50% share)		5,989		5,989	11,807
	Explorer Belt	1,620	5,864		7,484	0
	Iceland 2023		0		0	13,903
		<u>1,859</u>	<u>41,364</u>		<u>43,224</u>	<u>51,725</u>
10.	CREDITORS FALLING DUE WITHIN ONE YEAR					
	Area				747	1,295
	Area - deferred income				0	-
	Scout Shop				4,333	3,257
	Cardiff Gang Show (50% share)				99	2,550
	Miskin Campsite (50% share)				0	0
					<u>5,179</u>	<u>7,102</u>

## Notes to the accounts for the year ended 31st December 2023

	2023	2022
	£	£
11. UNRESTRICTED FUNDS- GENERAL		
Balance at 1st January 2023	804,545	800,253
Net Movement in Funds this year-	0	
- Area & Sub-Committees	(23,548)	(1,092)
- Miskin Camp Site	(7,137)	30,398
- Cardiff Gang Show	7,862	(25,014)
Balance at 31st December 2023	<u>781,722</u>	<u>804,545</u>

ANALYSIS OF GENERAL FUND  
BY SUB-COMMITTEE

	Scout		Scout				2023	2022	
	Area	Post	Iceland	Shop	Ty Hafan	Miskin	Gang Show	TOTAL	TOTAL
								£	£
Balance at 1st January 2023	146,170	8,256	13,902	10,045	0	624,894	1,279	804,546	800,253
Movement in year-	0								
- Surplus/(Deficit) for the year	(8,575)	10	(13,902)	(669)	(414)	(7,137)	7,862	(22,823)	(1,092)
- Transfers to Des. Funds	0	0		-	-	-	-	0	30,398
- Transfers from Des. Funds	-	0		-	-	-	-	0	-
- Depreciation recharge to Area		-		-	-	-	-	0	-
- Revaluation of Property									
- Transfers between sub-committees	-4,973	(10)		3,372	-	1,611	-	0	-25,014
Balance at 31st December 2023	<u>132,622</u>	<u>8,256</u>	<u>0</u>	<u>12,748</u>	<u>-414</u>	<u>619,368</u>	<u>9,141</u>	<u>781,723</u>	<u>804,545</u>

## 12. UNRESTRICTED FUNDS- DESIGNATED

	Iceland	Grants	Scout Post	Contingenc	Jubilee	2023	2022
		Fund	Site			TOTAL	TOTAL
						£	£
Balance at 1st January 2023	0	13,914	0	40,000	11,570	65,484	54,616
Movement in year-						0	0
- Income during the year	0	5,000	0	-	8,906	13,906	12,519
- Expensed during the year	0	- 7,540	-	-	- 8,470	-16,010	(27,544)
- Transfer to Restricted Funds						0	0
- Transfers to Gen Funds						0	
- Transfers from Gen Funds						0	25,893
Balance at 31st December 2023	<u>0</u>	<u>11,374</u>	<u>0</u>	<u>40,000</u>	<u>12,007</u>	<u>63,381</u>	<u>65,484</u>
Represented by the following assets-						0	0
- Cash at bank						-	-
- Debtor for interest						-	-
- Other debtor (District loans)						-	-
- Short Term Investments	5,000	9,574	8,256	40,000	10,758	73,588	54,616
		<u>13,914</u>		<u>40,000</u>	<u>11,570</u>	<u>73,588</u>	<u>54,616</u>

Notes to the accounts for the year ended 31st December 2023

	2023	2022
13. RESTRICTED FUNDS	£	£
Balance at 1st January 2023	3,473	3,473
Receipts in year	12,021	
Expenditure in year	(4,537)	
Transfer from Designated Funds	-	
Expenditure in year in line with grant conditions	(3,473)	-
Balance at 31st December 2023	<u>7,484</u>	<u>3,473</u>

## 14. COMMITMENTS

	2023	2022
	Land & Buildings	Land & Buildings
	£	£
Less than 1 year	500	500
2 to 5 years	2,000	2,000
More than 5 years	15,000	15,500
	<u>17,500</u>	<u>18,000</u>

The lease payment relates to ground rent on the Hub payable to Cardiff Council,

## 15 RELATED PARTY TRANSACTIONS

During the year the Area had no commercial transactions with Trustees (2022: £nil). No amounts are therefore outstanding as at 31 December 2023 (2022:£nil).

As detailed in note 4(a) Trustees claimed £0 expenses incurred in their role as Trustees of the Area during the year (2022 £0). Of this £nil is outstanding as at 31 December 2023 (2022: £nil).