



Cardiff and Vale Area Scout Council

Area Registration with The Scout Association: 211
Registered Charity Number: 512034

Trustees' Report and Accounts

For the year ended 31 December 2024

Contents

1. Reference and Administrative Details	4
2. Structure, Governance and Management.....	5
Statement of Trustees' Responsibilities.....	5
Objectives and Activities.....	5
3. Achievements and Performance	8
Financial Review.....	8
4. Designated Funds.....	10
5. Statement of Financial Activities (incoming)	11
6. Statement of Financial Activities (outgoing).....	12
7. Statement of Financial Activities Summary	13
8. Balance Sheet	14
9. Independent Examiner's Report to the Trustees of Cardiff and Vale Area Scout Council.....	15
Note 1: Accounting Policy.....	16
1a) Basis of accounting.....	16
Going concern.....	16
Public benefit.....	16
Cashflow statement.....	16
Incoming Resources.....	16
Expenditure and Liabilities.....	17
Funds Structure.....	17
Joint Venture Arrangements	17
1b) Fixed Assets.....	17
1c) Stock.....	18
1d) Judgements and key sources of estimation uncertainty.....	18
Note 2: Missing.....	18
Note 3: Grants.....	19
Note 4: Trustees' Remuneration and Expenses.....	19
Note 5: Tangible Assets.....	20
Note 6: Stocks.....	20
Note 7: Debtors Falling Due Within One Year.....	21



Note 8: Short Term Deposits and Investments.....	21
Note 9: Cash at Bank and In Hand.....	21
Note 10: Creditors Falling Due Within One Year.....	22
Note 11: Unrestricted Funds – general.....	22
Note 12: Unrestricted Funds – designated.....	22
Note 13: Restricted Funds.....	23
Note 14: Commitments.....	23
Note 15: Related Party Transactions.....	23



1. Reference and Administrative Details

President Mrs Morfudd Meredith LLt

Trustee details from 1 January 2024 to the date of approval of these accounts (unless otherwise stated)

TRUSTEES ¹	Appointment	Name	From	To
Ex-Officio	Area Lead Volunteer	Cathie Steele		
	Area Youth Lead Volunteer	Fran Feehan		11/04/2025
	Area Youth Lead Volunteer	Rizik Salhab	31/01/2025	
Appointed	Area Chairman	Geraint Evans		
	Area Treasurer	Jeremy Ray		
Co-opted	Area Secretary	Peter Gladman		
	Cardiff North District	Claudia Currie		
	Cardiff East District	Chris Kennard		
	Cardiff West District	William Maddocks		
	Penarth & District	vacant		
	Tir a Môr District	Keith Williams		
	Governance	Carole Standfast		
	18-25 year old Representative	Jack Ollier		

¹ Trustee Board Membership is covered in Policy, Organisation and Rules **Chapter 5b.3 Constitution - requirement (5b.3.3)**



2. 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 a Trustee Board, comprised of the Trustees listed in section 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 Trustee Board meets six times a year to decide and implement the policy of the Area.

The Area Scout Council ²meets 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

² The Members of the Area Scout Council are defined in **Chapter 5b.3** of Policy, Organisation and Rules (5b.3.2.7)



and spiritual potential, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of The Scout 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 Trustee Board. 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 Trustee Board.

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 33 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:

- Area Leadership Team – this team is made up of:
 - Area Lead Volunteer and Area Youth Lead
 - District Lead Volunteers
 - The team leaders and the sub-team leaders of the Area Programme Team, the Area Support Team, and the Area Volunteer Development Team.
- Area Programme Team
 - Adventurous Activities Teams - Climbing, Paddle Sports, Hillwalking, Shooting, Archery.
 - Nights Away Team - helping our volunteers introduce Nights Away into their Section's programme, including assistance in gaining their permits.
 - Top Awards Team - supporting volunteers with any programme changes, such as new badges and activities, to help young people achieve Top Awards.
 - International Team - organising trips and activities.
 - Events Team – taking the lead in organising a large event.



- Local programme delivery sub-teams:
 - Tŷ Hafan Scout Group - provision of a Scout Group for residents, and their siblings in Tŷ Hafan Children's Hospice
 - 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
 - Cardiff Gang Show (50% joint venture with Girlguiding Cardiff and East Glamorgan) - provision of a "creative" activity
- Area Support Team -
 - Grants sub-committee - provision of funding to assist with external training and equipment purchases
 - Growth and New Provision Team - helping Scouts to grow locally.
 - Communications Team - working to engage with local media.
 - Community Engagement Team - cultivating our relationships with other organisations.
 - Property and Equipment Team – managing our property and ensuring ongoing maintenance
 - The Hub – Area Administrator and other support facilities
 - Jubilee Camp Site - provision of a campsite
 - Miskin Campsite (50% joint venture with Mid Glamorgan Scout Council) - provision of a campsite
 - Communications, IT and Digital Team - supporting IT, website, social media, email and technical aspects of wider communications
 - Scout Shop - selling uniforms and other Scouting equipment/material to parents and volunteers
- Area Volunteer Development Team
 - Awards and Recognition Team - working to recognise and appreciate our volunteers for their brilliant work.
 - Learning Team - helping our volunteers with their learning.



3. Achievements and Performance

A full resume of the various achievements and performance of the Area can be found in the separate Annual Report. However, in brief here are some comments:

- Cardiff Scout and Guide Gang Show celebrated 50 years and performed a Show titled "This is Gang Show" which was a celebration of the past 50 years, at the Cardiff New Theatre - the Show was performed by a Cast of over 120, and ticket sales were just short of 3,000 across the week compared to 2,800 for the last Show in 2022.
- The Area Scout Shop continues to provide Scouting merchandise, both at our Scout Shop based in the Hub and via online purchases. Sales in 2024 continued an upward trend, with the main increase being in online sales, surplus funds are reinvested in the Area to fund our charitable activities.
- Jubilee Campsite continues 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, most of the major improvements at the site have now been completed thanks to a dedicated Service Team.
- Due to major flooding problems Miskin Campsite has been closed, and is likely to remain so into 2026 (problems caused by the collapse of a Welsh Water Sewage pipe that runs through the site)
- External bookings at The Hub continue to be satisfactory. 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.
- Tŷ Hafan Scout Group, based at the Childrens Hospice in Sully, continued to meet regularly. The Scout Group provides a valuable opportunity for Tŷ Hafan residents, and their siblings, to continue to experience Scouting.
- The Learning Team continued to operate their training programme for leaders during 2024

For further information on the achievements and performance of the Area during the year please refer to the separate "Annual Report 2024/25"

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 permanent loss.
- Injury to volunteer members, helpers, and supporters. 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.

- 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 of 31 December 2024, the Area funds (not including Miskin/Gang Show/Scout Shop/International Trip) totalling £104,833.

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 Tir a Môr District paid the final payment of £909.60 on their loan, meaning that there are currently no loans outstanding to the Area.



4. Designated Funds

As of 31st December 2024

DESIGNATED FUNDS

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

Grants	5,662
Scout Post	0
Contingency	40,000
V Jubilee	6,538
Scout Shop	1,045
TOTAL	<u>53,245</u>

RESTRICTED FUNDS

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

International Trip	-14
Jubilee	0
TOTAL	<u>-14</u>

ENDOWMENT FUNDS

The Area does not hold any endowment funds.

Approved by the Trustees on:

And signed on their behalf by:



J GERAINT EVANS (Area Chair)

JEREMY RAY (Area Treasurer)



5. Statement of Financial Activities (incoming)

As of 31st December 2024

CARDIFF & VALE AREA SCOUT COUNCIL						page 6
Statement of Financial Activities						
for the year ended 31st December 2024						
	Notes	2024 Unrestricted Funds General Funds £	2024 Unrestricted Funds Designated Funds £	2024 Unrestricted Funds Restricted Funds £	2024 Unrestricted Funds Total £	2023 Unrestricted Funds Total £
INCOME AND ENDOWMENTS FROM:						
DONATIONS AND LEGACIES						
Membership subscriptions collected as agent		203,159			203,159	199,320
Area Levy		0			0	0
Area Levy - Jubilee Development Fund		0			0	0
Area Levy - DSM		3,953			3,953	3,607
		<u>207,112</u>			<u>207,112</u>	<u>202,927</u>
Less: paid to The Scout Association						
Less: paid to ScoutsCymru		(187,320)			(187,320)	(183,012)
		<u>19,792</u>	<u>0</u>	<u>0</u>	<u>19,792</u>	<u>19,915</u>
Grants sub committee						
Donations	3(b)	5,140			5,140	342
Grants Received	3(b)	0	0	29,808	29,808	5,000
		<u>5,140</u>	<u>0</u>	<u>29,808</u>	<u>34,948</u>	<u>5,342</u>
INCOME FROM CHARITABLE ACTIVITIES						
Jubilee Camp Site		0	4,301		4,301	8,906
Area Training Team (Miscellaneous Income)		0			0	0
Activities (previously Operation or P&D)		7,112			7,112	926
Ty Hafan Scout Group		128			128	247
One half share of Miskin Campsite		15,989			15,989	7,289
One half share of Cardiff Gang Show		18,614			18,614	17,127
		<u>41,843</u>	<u>4,301</u>	<u>0</u>	<u>46,144</u>	<u>34,494</u>
OTHER TRADING ACTIVITIES						
Area Scout Post		0			0	130
Badge sales		3,005			3,005	2,647
Hiring of the Hub		5,410			5,410	10,929
Scout Shop		28,992			28,992	27,838
		<u>37,407</u>	<u>0</u>	<u>0</u>	<u>37,407</u>	<u>41,545</u>
INCOME FROM INVESTMENTS						
Interest on Short Term Investments		4,874			4,874	2,189
		<u>4,874</u>	<u>0</u>	<u>0</u>	<u>4,874</u>	<u>2,189</u>
OTHER INCOME						
EXPLORER BELT 2024		0	0	28,412	28,412	12,021
ICELAND 2023		0	0		0	40,419
Sundries		320			320	131
loan repaid		910			910	
		<u>1,229</u>	<u>0</u>	<u>28,412</u>	<u>29,641</u>	<u>52,571</u>
						<u>0</u>
TOTAL INCOME AND ENDOWMENTS		<u>110,285</u>	<u>4,301</u>	<u>28,412</u>	<u>172,805</u>	<u>156,056</u>

6. Statement of Financial Activities (outgoing)

As of 31st December 2024

	Notes	2024	2024	2024	2024	2023
		Unrestricted Funds General Funds	Unrestricted Funds Designated Funds	Unrestricted Funds Restricted Funds	Total	Total
EXPENDITURE ON:		£	£	£	£	£
EXPENDITURE ON RAISING FUNDS						
Area Scout Post		0			0	120
Badges		2,625			2,625	3,713
Scout Shop		28,405			28,405	28,507
		31,030	0	0	31,030	32,340
EXPENDITURE ON CHARITABLE ACTIVITIES						
Lord Mayors Own		880			880	1,393
Jubilee Camp Site		0	49,513	-	49,513	8,470
Area Training Team		3,554		-	3,554	245
Activities (previously Operations; P&D)		7,876		-	7,876	1,332
Ty Hafan Scout Group		522		-	522	661
ONLINE SCOUT MANAGER		3,672		-	3,672	4,320
One half share of Cardiff Gang Show		21,058		-	21,058	9,607
The Hub premises costs		10,405		-	10,405	4,939
One half share of Miskin Campsite (incl. depreciation)		10,377		-	10,377	14,426
Office Costs		3,681		-	3,681	3,244
Licences, Subscriptions and Equipment Insurances		2,094		-	2,094	2,061
Grants sub-committee	3(a)		3,903	-	3,903	7,540
Utilities		4,922		-	4,922	4,334
Administrator	4(b)	17,759		-	17,759	17,952
Trustees Expenses	4(a)	-		-	0	-
		86,799	53,415	0	140,214	80,524
OTHER EXPENDITURE						
ICELAND 2023		0	0		0	54,321
EXPLORER BELT 2024		0	0	35,910	35,910	4,537
Sundries		1,731			1,731	1,779
		1,731	0	35,910	0	60,637
TOTAL EXPENDITURE		119,560	53,415	35,910	208,885	173,500



7. Statement of Financial Activities Summary

As of 31st December 2024

	2024	2024	2024	2024	2023
	<i>Unrestricted Funds</i>			Total	Total
	General Funds	Designated Funds	Restricted Funds		
	£	£	£	£	£
TOTAL INCOME AND ENDOWMENTS (page 6)	110,285	34,109	28,412	172,805	156,056
TOTAL EXPENDITURE (page 7)	119,560	53,415	35,910	208,885	173,500
NET INCOME/(EXPENDITURE)	-9,275	-19,306	-7,498	-36,080	-17,444
PROPERTY REVALUATION	0	0	0	0	0
REPAYMENT OF LOANS	0	0	0	0	0
ADJUSTMENTS TO FUNDS	0	0	0	0	0
TRANSFERS BETWEEN FUNDS					
- GENERAL FUNDS TO DESIGNATED FUNDS	0	0	0	0	0
- DESIGNATED FUNDS TO GENERAL FUNDS	0	0	0	0	0
NET MOVEMENT IN FUNDS	0	0	0	0	0
FUND BALANCES BROUGHT FORWARD	781,723	63,381	7,484	852,586	870,030
FUND BALANCES CARRIED FORWARD	772,448	44,075	-14	816,508	852,586



8. Balance Sheet

As of 31st December 2024

	Notes	2024	2024	2023	2023
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		672,893		676,183
CURRENT ASSETS					
Stock	6	6,619		6,787	
Debtors falling due within one year	7	6,693		1,572	
Short Term Deposits & Investments	8	96,364		130,000	
Cash at bank and in hand	9	36,476		43,224	
		146,152		181,583	
Less: CREDITORS					
Amounts falling due within one year	10	5,433		5,179	
NET CURRENT ASSETS			140,719		176,404
NET ASSETS			813,612		852,587
FUNDS OF THE AREA					
Unrestricted Funds: General Funds	11		761,426		781,723
Designated Funds	12		52,200		63,381
Restricted Funds	13		-14		7,484
TOTAL FUNDS			813,612		852,588

Approved by the Trustees on:



J GERAINT EVANS (Area Chair)

And signed on their behalf by:



JEREMY RAY (Area Treasurer)



9. 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 2024

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.

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 10/04/2025 _____



Notes to the Trustees' Report and Accounts

Note 1: Accounting Policy

1a) 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.

1b) 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 and 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.

1c) Stock

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

1d) 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.

Note 2: Intentionally Left Blank



Note 3: Grants

	2024 Incoming Resources £	2024 Outgoing Resources £	2023 Incoming Resources £	2023 Outgoing Resources £
3(a). Grants paid -				
For general purposes	-	3,903	12,021	7,540
	-	3,903	12,021	7,540
3(b). OTHER GRANTS AND DONATIONS - RECEIVED				
Donations	5,140	0	342	
Grants				
Local Giving	0		0	
Vale of Glamorgan	25,308		0	
Leslie sell Trust	4,500		0	
YMCA 1910 Trust (Jubilee)	0		5,000	
ScoutsCymru	0		0	
	34,948	-	6,173	0

Note 4: Trustees' Remuneration and Expenses

4(a). TRUSTEES' REMUNERATION AND EXPENSES		
Travel and other expenses	-	0
	-	-
(a) Number of trustees reimbursed	0	0
(b) The total expenses waived by the trustees during 2024 is considered immaterial and so not calculated.		
4(b). WAGES & SALARIES	2024	2023
	£	£
Salaries	17,759	17,952
Employers NI (Employment Allowance claimed)	-	-
	17,759	17,952

The average number of persons employed in the year was 1 (2023:1). There were no employees earning over £60,000 during the year (2023: Nil)

Note 5: Tangible Assets

TANGIBLE ASSETS	Land & Buildings CAVA £	Land & Buildings Miskin (50%) £	Plant & Machinery CAVA £	Plant & Machinery Miskin (50%) £	Office Equipment £	Total £
COST						
Brought forward	94,002	610,000	19,170	39,910	24,428	787,509
Additions	-	-	-	-	-	0
Revaluation	-	-	-	-	-	0
Disposals	-	-	-	-	-	0
Carried forward	94,002	610,000	19,170	39,910	24,428	787,509
DEPRECIATION						
Brought forward	30,080	0	19,170	37,649	24,428	211,375
Charge for year	1,880	-	0	1,410	0	3,290
Disposals	-	-	-	-	-	0
Carried forward	31,960	0	19,170	39,059	24,428	214,665
NET BOOK VALUE						
As at 31 December 2024	62,042	610,000	0	851	0	672,893
As at 31 December 2023	63,922	610,000	0	2,261	0	676,183

Depreciation is allocated as follows in the SOFA:

The Hub (inc Plant Adjustment)	1,880	-	0	1,382	1,750	5,012
Miskin	-	-	-	1,410	-	1,382
Jubilee	-	-	-	-	-	-
Total	1,880	-	0	1,382	1,750	5,012

Note 6: Stocks

STOCKS	2024 £	2023 £
Area stock of badges	830	1,294
Scout Shop	4,696	4,382
Miskin Campsite (50% share)	1,092	1,110
	<u>6,619</u>	<u>6,787</u>



Note 7: Debtors Falling Due Within One Year

	2024	2023
Short Term Investment accrued interest -		
- General Funds	0	0
- Designated Funds	0	0
Other Debtors -		
Area	591	291
Cardiff Gang Show (50% share)	5,923	277
Vale / Tir a Môr District loan on behalf of St Brides	0	910
Afon/Cardiff North District loan	0	0
Penarth & District loan	0	0
Scout Shop	179	87
Miskin Campsite (50% share)	0	8
Prepayments -		
Area	0	0
Scout Post	0	0
Activities	0	0
Training Team	0	0
	<u>6,693</u>	<u>1,572</u>

Note 8: Short Term Deposits and Investments

Split by Provider: -	2024	2023
- The Scout Association Short Term Investment Service	0	0
- Charity Bank	85,000	85,000
REDWOOD BANK	11,364	45,000
	<u>96,364</u>	<u>130,000</u>

Note 9: Cash at Bank and In Hand

CASH AT BANK AND IN HAND	Equals CC	Current a/c	Deposit a/c	2024	2023
	£	£	£	£	£
General Funds-					
- Area	1,297	8,584	-	9,880	8,734
- Scout Shop		10,829		10,829	10,824
- Cardiff Gang Show (50% share)		2,720		2,720	10,193
- Miskin Campsite (50% share)		13,046		13,046	5,989
Explorer Belt	-	0		0	7,484
Iceland 2023		0		0	0
	<u>1,297</u>	<u>35,179</u>		<u>36,476</u>	<u>43,224</u>



Note 10: Creditors Falling Due Within One Year

CREDITORS FALLING DUE WITHIN ONE YEAR	2024	2023
Area	560	747
Area - deferred income	0	-
Scout Shop	4,158	4,333
Cardiff Gang Show (50% share)	716	99
Miskin Campsite (50% share)	0	0
	<u>5,433</u>	<u>5,179</u>

Note 11: Unrestricted Funds – general

UNRESTRICTED FUNDS- GENERAL	2024	2023
	£	£
Balance at 1st January 2024	781,723	804,546
Net Movement in Funds this year-	0	0
- Area & Sub-Committees	(14,372)	(23,548)
- Miskin Camp Site	5,612	(7,137)
- Cardiff Gang Show	(3,411)	7,862
Balance at 31st December 2024	<u>769,552</u>	<u>781,723</u>

ANALYSIS OF GENERAL FUND BY SUB-COMMITTEE								2024	2023
	Area	Scout Post	Iceland	Scout Shop	Ty Hafan	Miskin	Gang Show	TOTAL £	TOTAL £
Balance at 1st January 2024	215,184	0	0	12,748	-414	619,368	9,141	781,723	704,497
Movement in year-	0								
- Surplus/(Deficit) for the year	(12,777)	0	0	(1,202)	(393)	5,612	(3,411)	(12,171)	7,351
- Depreciation recharge to Area		-		-	-	-		0	-
-Revaluation of Property									
- Transfers between sub-committees	1,568	0		(10,501)	807	-	-	(8,126)	25,893
Balance at 31st December 2024	<u>203,976</u>	<u>0</u>	<u>0</u>	<u>1,045</u>	<u>0</u>	<u>624,980</u>	<u>5,730</u>	<u>761,426</u>	<u>704,497</u>

Note 12: Unrestricted Funds – designated

	Grants	Scout Post	Contingency Fund	Jubilee Site	TOTAL £	TOTAL £	2024	2023
Balance at 1st January 2024	11,374	0	40,000	12,007	63,381	65,484		
Movement in year-					0	0		
- Income during the year	0	0	0	34,109	34,109	13,906		
- Expensed during the year	(3,903)	0	0	(49,513)	(53,415)	(16,010)		
- Transfer to Restricted Funds				-	0	0		
- Transfers to Gen Funds	(1,809)		0	0	(1,809)	0		
- Transfers from Gen Funds				9,935	9,935	0		
Balance at 31st December 2024	<u>5,662</u>	<u>0</u>	<u>40,000</u>	<u>6,538</u>	<u>52,200</u>	<u>63,381</u>		
Represented by the following assets-		0	0	0	0	0		
- Cash at bank								
- Debtor for interest								0
- Other debtor (District loans)								
- Short Term Investments			9,574	8,256	40,000	10,758	68,588	73,588
			<u>13,914</u>		<u>40,000</u>	<u>11,570</u>	<u>68,588</u>	<u>73,588</u>



Note 13: Restricted Funds

	2024		2023
	£		£
RESTRICTED FUNDS			
Balance at 1st January 2023	7,484		3,473
Receipts in year	28,412		12,021
Expenditure in year	(35,910)	-	4,537
Transfer from Designated Funds	-		-
Expenditure in year in line with grant conditions	0	-	3,473
Balance at 31st December 2023	(14)		7,484

Note 14: Commitments

	2024		2023
	Land & Buildings		Land & Buildings
	£		£
Less than 1 year	500		500
2 to 5 years	2,000		2,000
More than 5 years	14,500		15,000
	17,000		17,500

Note 15: Related Party Transactions

During the year the Area had no commercial transactions with Trustees (2023: £nil). No amounts are therefore outstanding as at 31 December 2024 (2023:£nil).

As detailed in note 4(a) Trustees claimed £0 expenses incurred in their role as Trustees of the Area during the year (2023 £0). Of this £nil is outstanding as at 31 December 2024 (2023: £nil).

