

Scouts



Pembrokeshire Area Scout Council

Registered Charity Number 513013

Scout Registration Number 10000144

**Report of the Trustees and Financial Statements
Year ending 31st March 2022**

Pembrokeshire Area Scout Council

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Pembrokeshire Area Scout Council

Officers and Professional Advisers

Trustees	Mr A Sangster Miss S Dowler Mrs S Benbow Mrs V Phillips Mr I Nevatte Mr I Parkhurst	Mrs L Wilson Rev H-J Wilson Mr J Lloyd Mr T Griffiths Mr S Gibson
Officers	Chair Secretary (Acting) Treasurer	Mr A Sangster Rev H-J Wilson Miss S Dowler
Principal Office		1 The Close Spittal Pembrokeshire SA62 SQH
Bankers		Lloyds Victoria Place Haverfordwest Pembrokeshire SA61 2JX NS&I Sunderland SR43 2SB
Independent Examiner		Bevan & Buckland LLP Chartered Accountants & Registered Auditors Castle Chambers 6 Westgate Hill Pembroke Pembrokeshire SA71 4LB

Pembrokeshire Area Scout Council
Report of the Trustees for the year ended 31st March 2022

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31st March 2022.

Objects and Aims

The charity's aim is to promote scouting in Pembrokeshire and to support scouting activities in the County.

Organisational Structure

The executive committee meets bi-monthly to monitor the financial position of the charity and to review activities taking place in the County and the wider scouting arena. Strategic and executive decisions are taken by the executive committee at these meetings.

Uniformed leaders meet on a bi-monthly basis to review the scouting programme for each section.

Training for leaders is organised by the training team led by the Area Training Manager, Mrs Sue Benbow. Courses are held throughout the year to provide ongoing training and support to leaders including First Aid and Safeguarding. Courses are also provided via e-learning platforms to facilitate flexible access to training materials.

Review of Activities

Numerous scouting activities and events are supported by the Area throughout the year for all sections from Beavers through to SAS. This year saw a welcome return to face-to-face activities with a very successful activity day at Picton Castle and a bumper day of Chief Scout Award presentations.

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 31st March 2022, reserves amounted to £61,620.

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 31st March 2022

Trustees

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

Name	Position
Mr A Sangster	Chairman
Miss S Dowler	Treasurer
Rev H-J Wilson	Secretary (Acting)
Mrs L Wilson	
Mrs S Benbow	
Mr I Parkhurst	
Mr S Gibson	
Mr J Lloyd	
Mr T Griffiths	
Mrs V Phillips	
Mr I Nevatte	
Mr G Phillips	(Resigned 01/03/2021)
Mrs P Davies	(Resigned 30/05/2021)

Approved by the Trustees on

... 14/06/2023

Signed on their behalf

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Leida M. Halls

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

Secretary



Date

14/06/2023

**Independent Examiners Report to the Trustees of
Pembrokeshire Area Scout Council**

We report on the accounts of the charity for the year ended 31st March 2022, 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 act

have not been met; or

(2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bevan and Buckland LLP

Registered Auditors &

Chartered Accountants

Castle Chambers

Westgate Hill

Pembroke

Pembrokeshire

SA71 4LB

Pembrokeshire Area Scout Council
Statement of Financial Activities for the year ended 31st March 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Resources Arising		£	£	£	£
Statutory Grants & Contracts to further the Charity's objects		-	1,308	1,308	23,000
Donations & Legacies		33	-	33	331
Other Activity to further the Charity's objects		27,765	-	27,765	19,431
Activities for generating funds		4,926	820	5,746	2,065
Investment Income & Interest		1	-	1	91
Other Incoming resources		340	6,668	7,008	123
		33,065	8,796	41,861	45,041
Resources Expended					
Direct Charitable Expenditure	3	5,118	1,435	6,552	878
Cost of Generating funds	4	6,379	-	6,379	2,801
Activities in furtherance of the Charity's objects	5	4,733	-	4,733	532
Management & Administration of the Charity	6	7,369	-	7,368	5,186
Membership Fee Adjustment	7	21,978	-	21,978	22,181
		45,576	1,435	47,011	31,578

Net incoming Resources	(12,511)	7,361	(5,150)	13,463
Transfers	1,107	(1,107)		
Fund Balances Brought Forward	59,828	6,942	66,770	53,307
Fund Balances Carried Forward	48,424	13,196	61,620	66,770

Pembrokeshire Area Scout Council

Balance Sheet for the year ended 31st March 2022

	Notes	2022	2021
Fixed Assets		£	£
Tangible Assets	9	5,937	5,591
Current Assets			
Debtors		4,175	2,040
Cash at bank and in hand		75,636	59,139
		79,811	61,179
Current Liabilities			
Creditors and advance receipts	10	(24,128)	0
Net Current Assets		55,683	61,179
Total Assets less Current Assets		61,620	66,770

Capital and Reserves			
Unrestricted Funds		48,424	59,828
Restricted Funds		13,196	6,942
		61,620	66,770

14/06/2023

A. Angelo

Luke M Wilson

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2022

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 2005).

B. Income

Income represents receipts from all sources and is included in full in the Statement of Financial Activities when receivable.

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.

2. Incoming Resources

The turnover and net incoming resources is attributable to the principle activity of the charity.

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2022

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
3. Direct Charitable Expenditure	£	£	£	£
Scouting Activities & Events	5,118	1,435	6,553	878
4. Cost of Generating Funds				
St Brides	6,379	-	6,379	2,801
5. Activities in Furtherance of the Charity's Objects				
Training	2,327	-	2,327	191
Area Boat	-	-	-	-350
Broadband Installation	300	-	300	691
Chief Scout Awards Evening	2,106	-	2,106	-
6. Management & Administration of the Charity				
Insurance	313	-	313	819
Volunteer Travel Costs	781	-	781	545
Volunteer Staff Costs	891	-	891	87
Depreciation	839	-	839	986
St Davids Scout Hut	2,672	-	2,672	1,941
Dartmouth Street Hut	1,873	-	1,873	808
Annual General Meeting	-	-	-	-
7. Membership Fee Adjustments				
UK Membership & Debt Adjusts	21,978	-	21,978	22,181
8. Operating Profit				
This is stated after charging:-			2022	2021
Depreciation of own assets			839	986

Pembrokeshire Area Scout Council
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Notes on the Financial Statements for the year ended 31st March 2022

9. Tangible Fixed Assets

	St Bride's	Equipment	Total
Cost			
At 1st April 2021	1	12105	12106
Additions		1185	1185
At 31st March 2022	1	13,290	13291
Depreciation			
At 1st April 2021		6515	6515
Charge for year		839	839
At 31st March 2022	1	7354	7354
Net Book Value			
At 31st March 2022	1	5936	5937
At 1st April 2021	1	5590	5591

St Brides is held under an annual lease which can be terminated by either party with twelve months notice. The lease is in the name of the Scout Association Trust Corporation on trust for Pembrokeshire Area Scout Council. The Scout Halls at both St Davids and Dartmouth Street, Milford Haven have been transferred into the care of the Pembrokeshire Area Scout Council, no value is attached to these properties in these financial statements. Should the groups at either of these locations reopen, ownership would transfer back to the group.

10. Creditors

	2022	2021
Scouts Cymru Membership	21,978	-
ML Safety Services - First Aid Training	1,650	-
3rd Pembroke - LV Grant	500	-

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2022

11. Analysis of Net Assets between Funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Tangible Fixed Assets	5,937	-	5,937	6,577
Current Assets	66,615	13,196	79,811	47,630
Current Liabilities	(24,128)	-	(24,128)	(900)
Net Assets	48,424	13,196	61,620	53,307

12. Reconciliation of Movements in Funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Total 2021
Closing Balances	48,424	13,196	61,620	66,770

Restricted Funds consist of £1,242 in the Scouting Support Fund to support scouting where resources are limited, £39 grant income from the Freemasons held for future expenditure in line with the terms of the grant, a grant of £193 from Sportlot for the purchase of shooting equipment and two grants from the Lord Merthyr fund totalling £1,893 being held for the purchase of climbing equipment and storage/general facilities improvements at St Brides. There is £1,082 held following the closure of Neyland Scout group which would be transferred to the group should they reopen and £584 held to support the establishment of additional Explorer units. Also held in restricted funds is £1,663 in donations for the Covid-19 relief effort, £6,500 held in trust for 1st Kilgetty following the sale of a property and a £500 grant held on behalf of 3rd Pembroke.

13. Volunteer Hours

No adjustment has been made for the value of volunteer hours.

14. 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) £485 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 31st March 2022

	2022		2021	
Incoming Resources	£	£	£	£
County Levy	24,370		19,431	
	(21,978)		(22,181)	
		2,392		(2,750)
Donations	33		331	
Raffles/Collections	-		-	
Grants	1,308		3,000	
Activities & Events	2,285		-	
Scouting Support Fund	180		-	
Covid-19 Relief Fund	640		1,023	
Draig Lo Fund	-		352	
Investment Income & Interest	1		91	
Other Receipts	7008		123	
		11,455		4,920
Training				
<i>Income</i>				
Leaders Course Fees	1,110		-	
<i>Expenditure</i>				
Leaders Course Fees & Materials	(2,327)		(191)	
		(1,217)		(191)
St Brides Activity Centre				
<i>Income (Covid-19 Support Grant)</i>			10,000	
Hire	4,926		-	
<i>Expenditure - Rent & Insurance</i>	(4,347)		-	
Maintenance & Utilities	(1,680)		(2,653)	
Additional Costs	-		-	
Volunteer Travel Costs	(352)		(148)	
		(1,453)		7,199

Pembrokeshire Area Scout Council
Notes on the Financial Statements for the year ended 31st March 2022

St Davids Scout Hut	£	£	£	£
<i>Income</i>	-		650	
<i>Expenditure</i>				
Rent & Insurance	(1,065)		(665)	
Maintenance & Utilities	(1,607)		(1,276)	
		(2,672)		(1,291)
 <i>Dartmouth Street Hut</i>				
<i>Income (Covid-19 Support Grant)</i>	-		10,000	
Hire	-		40	
<i>Expenditure</i>				
Insurance	(486)		(486)	
Maintenance & Utilities	(1,386)		(322)	
		(1,872)		9,232
 <i>Less General Expenses</i>				
Volunteer Travel Expenses	781		87	
Volunteer Staff Costs	891		545	
Activities & Events	6,553		678	
Insurance	313		819	
AGM	-		-	
Chief Scout Awards	2,106		-	
Area Boat Costs	-		-350	
Scouting Support Fund	-		200	
Broadband Installation	300		691	
Depreciation on Equipment	839		986	
		(11,783)		(3,656)
 Net surplus/(deficit) for the year		(5150)		13,463