

Registered Charity Number: 513013
Scout Registration Number: 10000144

Pembrokeshire Area Scout Council

Report of the Trustees and Unaudited Financial Statements

Year ended 31 March 2025



Pembrokeshire Area Scout Council
Contents of the Financial Statements for the Year Ended 31 March 2025

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Pembrokeshire Area Scout Council
Report of the Trustees for the Year Ended 31 March 2025

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31 March 2025.

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 quarterly 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

The Area Trustees Board have supported many activities in the past year, offering opportunities for our 500 youth members to experience new things. Across the age ranges, there have been activity days for most Sections and a big event in April for everyone, held at Picton Castle with the kind permission of the trustees there. The achievements of the young people were recognised, as usual, with an Area Presentation Evening, held for the first time, at Haverfordwest High School. All of those who achieved the highest Award for their Section, over 150 members, received a framed certificate and a goodie bag. Training courses have been held and the Area Team has been supported in visiting Groups to encourage and support the leadership. The Area supported representatives to the National Summit that looked at the future plans for the Scout Association and attendance at various meetings and training for leaders. The Trustees have also ensured that the Area's property and assets are maintained and available for use by all.

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.

Pembrokeshire Area Scout Council
Reference and Administrative Details for the Year Ended 31 March 2025

Trustees

Mr A Sangster (Chair)
Miss C Jeffreys (Treasurer)
Mrs N Ralph
Rev H-J Wilson
Mrs L Wilson
Mrs S Benbow
Mr J Lloyd
Mr I Nevatte
Jamie Lee Brown

Principal Office

1 The Close
Spittal
Pembrokeshire
SA62 SQH

Bankers

Lloyds Bank plc
Victoria Place
Haverfordwest
Pembrokeshire
SA61 2JX

NS&I
Sunderland
SR43 2SB

Independent Examiner

Bevan & Buckland LLP
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB

Pembrokeshire Area Scout Council
Report of the Trustees for the Year Ended 31 March 2025

Reserves Policy

The bulk of funds are held in short-term easily accessible accounts with some funds being held in an investment account. Reserves are held to support the scouting programme in Pembrokeshire. On 31 March 2025, reserves amounted to £35,082.

Financial Review

The Trustees are confident that the charity has sufficient reserves to continue in operation for the next twelve months.

Trustees

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

Mr A Sangster (Chair)
Miss C Jeffreys (Treasurer)
Mrs N Ralph
Rev H-J Wilson
Mrs L Wilson
Mrs S Benbow
Mr J Lloyd
Mr I Nevatte
Jamie Lee Brown

The Report of the Trustees was approved by the Trustees on 23rd September 2025 and signed on their behalf by:



Mr A Sangster
Chair of the Trustees

Pembrokeshire Area Scout Council
Statement of Trustees Responsibilities

We are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trustees and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

We are also responsible for :

- Keeping proper accounting records;
- Safeguarding the charity's assets; and
- Taking reasonable steps for the prevention and detection of fraud.

By order of the board



Rev H-J Wilson

2025

Independent Examiners Report to the Trustees of Pembrokeshire Area Scout Council

We report on the accounts of the charity for the year ended 31 March 2025, 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

CAROLINE WISEMAN A.C.A.

for

Bevan Buckland LLP

10/11/2025

Pembrokeshire Area Scout Council
Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
Incoming Resources		£	£	£	£	£
Donations & Legacies		-	-	1,982	1,982	3,442
Other Activity to further the Charity's objects		37,998	-	-	37,998	33,325
Activities for generating funds		4,006	-	-	4,006	2,110
Investment Income & Interest		377	-	-	377	74
Other Incoming resources		-	-	-	-	1,001
		42,381	-	1,982	44,362	39,952
Resources Expended						
Direct Charitable Expenditure	2	4,025	-	2,118	6,143	12,718
Activities in furtherance of the Charity's objects	3	5,474	-	-	5,474	2,620
Management & Administration of the Charity	4	10,772	-	-	10,772	11,275
Membership Fee Adjustment	5	29,382	-	-	29,382	25,200
		49,653	-	2,118	51,771	51,813
Net Income / (Expenditure)		(7,272)		(136)	(7,408)	(11,861)
Transfers between Funds		25,000	(25,000)	-	-	-
Fund Balances Brought Forward		10,684	25,000	6,806	42,490	54,351
Fund Balances Carried Forward		28,412	-	6,670	35,082	42,490

Pembrokeshire Area Scout Council
Balance Sheet for the Year Ended 31 March 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible assets	6	5,063	5,956
Current Assets			
Debtors	7	4,043	2,356
Cash at bank and in hand		28,004	34,178
		32,047	36,534
Current Liabilities			
Creditors and advance receipts	8	2,028	-
		30,019	36,534
Net Current Assets		30,019	36,534
Net Assets		35,082	42,490
Funds			
Unrestricted Funds	9	28,412	10,654
Designated Funds	10	-	25,000
Restricted Funds	10	6,670	6,806
		35,082	42,490

The Balance Sheet was approved by the Trustees on 23 September 2025 and signed on their behalf by:



Mr A Sangster
Chair of the Trustees



Mrs L Wilson
Trustee

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025

1. Accounting policies

(a) Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practices for Charities (effective 2019).

(b) Income

Income represents receipts from all sources and is included in full in the Statement of Financial Activities when receivable. Incoming resources are attributable to the principal activity of the charity.

(c) Resources Expended

Resources expended are recognised in the period in which they are incurred.

(d) Grants

Grants are credited to income on receipt.

(e) Voluntary Income

Voluntary income is received by way of donations, gifts and fundraising events and is included in full on receipt.

(f) Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

(g) Restricted Funds

Restricted funds are incoming resources receivable or generated for the objects of the charity with further specified purposes and are only available for specific expenses or projects.

(h) Tangible Fixed Assets

Depreciation is calculated on a reducing balance basis at the annual rate of 15% in order to write off each asset over its estimated useful life.

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025

2. Direct Charitable Expenditure

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Scouting Activities & Events	4,025	2,118	6,143	12,718

3. Activities in Furtherance of the Charity's Objects

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Training	1,986	-	1,986	384
Area Boat	1,292	-	1,292	678
Transformation conference summit	1,174	-	1,174	623
Chief Scout Awards Evening	1,022	-	1,022	935
	<u>5,474</u>	<u>-</u>	<u>5,474</u>	<u>2,620</u>

4. Management & Administration of the Charity

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Insurance	632	-	632	622
Volunteer Travel Costs	3,229	-	3,229	1,446
Volunteer Staff Costs	363	-	363	949
Depreciation	893	-	893	1,058
St Davids Scout Hut	3,183	-	3,183	3,217
Dartmouth Street Hut	2,290	-	2,290	3,728
Annual General Meeting	182	-	182	255
	<u>10,772</u>	<u>-</u>	<u>10,772</u>	<u>11,275</u>

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025

5. Membership Fee Adjustments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
UK Membership & Debt Adjusts	29,382	-	29,382	25,200

6. Tangible Fixed Assets

	Equipment £	Total £
Cost		
At 1 April 2024	15,259	15,259
Additions	-	-
At 31 March 2025	<u>15,259</u>	<u>15,259</u>
Accumulated depreciation		
At 1 April 2024	9,303	9,303
Additions	893	893
At 31 March 2025	<u>10,196</u>	<u>10,196</u>
Net book value		
At 31 March 2025	<u>5,063</u>	<u>5,063</u>
At 1 April 2024	<u>5,956</u>	<u>5,956</u>

The Scout Halls at both St Davids and Dartmouth Street, Milford Haven have been transferred into the care of the Pembrokeshire Area Scout Council. No value is attached to these properties in these financial statements. Should the groups at either of these locations reopen, ownership would transfer back to the group.

7. Debtors

	2025 £	2024 £
2nd Milford Haven loan for grant works	3,623	-
Activity day - various scout groups	420	-
	<u>4,043</u>	<u>-</u>

Pembrokeshire Area Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025

8. Creditors

	2025	2024
	£	£
Volunteer Expenses	144	-
Royal British Legion Donation	1,150	-
Online Scout Manager	734	-
	2,028	-

9. Analysis of Net Assets between Funds

	Unrestricted 2025	Designated 2025	Restricted 2025	Total 2025	Total 2024
	£	£	£	£	£
Tangible Fixed Assets	5,063	-	-	5,063	5,956
Current Assets	25,377	-	6,670	32,047	36,534
Current Liabilities	(2,028)	-	-	(2,028)	-
	28,412	-	6,670	35,082	42,490

10. Restricted and Designated Funds

Restricted funds	2025	2024
	£	£
Scouting Support Fund	1,729	388
Covid Relief Fund	-	913
Freemasons	39	39
Neyland Scout Group	-	1,042
Malachi Bailey Memorial Fund	1,789	3,150
Support Fund for additional Explorer Units	1,274	1,274
Lord Merthyr	1,839	-
	6,670	6,806

Covid Relief Fund and Neyland Scout Group have been merged with the Scouting Support Fund in 2025.

Designated funds

The Trustees agreed during the year to release £25,000 funds set aside for restoration work at St Brides.

11. Related Party Transactions

During the year, the Charity traded with a business owned by two Trustees. The transactions were at open market value or a discount value (i.e. a discount to the Charity) £278 was spent in the year and no amount was owed at the year end.

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the Year Ended 31 March 2025

As per below:	2025	2024
	£	£
Incoming resources	6,957	8,082
Membership	3,768	4,560
Training	(1,736)	(383)
St David Scouts Hut	824	(1,127)
Dartmouth Street Hut	(2,290)	(3,708)
General Expenses	(14,932)	(19,285)
Net deficit	<u>(7,409)</u>	<u>(11,861)</u>

Incoming Resources	2025	2024
	£	£
Donations	1,981	3,442
Activities & Events	4,599	3,565
Investment Income & Interest	377	74
Other Receipts	-	1,001
	<u>6,957</u>	<u>8,082</u>

Membership	2025	2024
	£	£
Income		
Membership	33,150	29,760
Expenditure		
County Levy	(29,382)	(25,200)
	<u>3,768</u>	<u>4,560</u>

Training	2025	2024
	£	£
Income		
Leaders course fees	250	-
Expenditure		
Leaders Course Fees & Materials	(1,986)	(383)
	<u>(1,736)</u>	<u>(383)</u>

Pembrokeshire Area Scout Council
Detailed Statement of Financial Activities for the Year Ended 31 March 2025

St Davids Scout Hut	2025	2024
	£	£
Income		
Income	4,007	2,090
Expenditure		
Maintenance & Utilities	(1,665)	-
Rent & Insurance	(1,518)	(3,217)
	<u>824</u>	<u>(1,127)</u>

Dartmouth Street Hut	2025	2024
	£	£
Income		
Hire	-	20
Expenditure		
Maintenance & Utilities	(988)	(2,760)
Insurance	(1,302)	(968)
	<u>(2,290)</u>	<u>(3,708)</u>

General Expenses	2025	2024
	£	£
Volunteer Travel Expenses	(3,229)	(1,446)
Volunteer Staff Costs	(363)	(949)
Activities & Events	(5,387)	(11,881)
Insurance	(632)	(622)
AGM	(182)	(255)
Chief Scout Awards	(1,022)	(935)
Area Boat Costs	(1,292)	(678)
Scouting Support Fund	(758)	(838)
Transformation conference	(1,174)	(623)
Depreciation	(893)	(1,058)
	<u>(14,932)</u>	<u>(19,285)</u>