

MID GLAMORGAN
AREA SCOUT COUNCIL

REGISTERED CHARITY NO. 515965

TRUSTEES' REPORT & ACCOUNTS

FOR THE YEAR ENDED
30th, April 2021

PRESIDENT
QPM,

Professor Peter Vaughan,
CStJ, HM Lord Lieutenant

Vice President

Mr Rudi Plaut

Trustee Details from 30th September 2020 to the Approval of these Accounts

| | | |
|------------|--------------------------|--------------|
| Ex-Officio | Area Commissioner | Craig Middle |
| | Deputy Area Commissioner | Ron Davies |
| | Chair | John Charles |
| Elected | Treasurer | Ken Hinton |

Nominated by Area Commissioner

Bankers

Barclays Bank
36, Dunraven Place,
Bridgend
CF31 1HY

Independent Examiner

Ian Price

Area Registration Number with the Scout Association

10000139

Charity Registration number

515965

Geographical Area

County Boroughs of:
Bridgend
Caerphilly
Merthyr Tydfil, and
Rhondda, Cynon Tâf

Contact Name and Address

Ken Hinton
Miskin Mill Scout Village
Hensol Road
Pontyclun
CF72 8JJ

Report on the Accounts for the Year Ended 30th, April 2020

The Area's overarching 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 Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The Area is administered and managed by an Area Trustee Management Committee, comprised of the trustees listed on page 2. 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 their time to further the aims of the Scout Association. The Committee meets a minimum of 4 times a year to decide and implement the policy of the Area and to review the works of its sub-committees.

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

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 statement 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: and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operations.

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.

The objects of the Area are to facilitate the objects of the Scout Association in the Mid Glamorgan Area, by providing a structure and organisation, by providing training for leaders and managing funds to be utilised to this end. The aim of the Scout Association is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

LEA and other grants are administered by the Area Trustee Management Committee. Grants are payable to fund training courses for leaders the purchase of equipment, capital payments towards building projects and some staff costs. Grants and/or donations are agreed from time to time by the Area Trustee Management Committee.

The Area Headquarters is based at Miskin Mill Scout Village, Hensol Road, Pontyclun, CF72 8JJ.

Activities

Although Covid has disrupted the delivery of Scouting across the Area there have been some initiatives where we have been able to support the delivery of programme activities. Where Zoom has been an appropriate medium it was agreed we might support Districts in the delivery of sessions by funding some.

Much work has been done in ensuring we reduce the number of adults needing to be compliant their mandatory training. It is good to report that the number of defaulters has reduced dramatically. Many thanks to Districts and Local Training Managers for their efforts.

Similar work has been done in ensuring we are compliant with regards to trustee training.

Substantial work has been done on the Area development plan and using it as a model for District plans.

Plans were in hand for an Area-wide get together once Covid rules applied but this has been superseded by Districts developing their own plans for such events.

Trustee training has continued and we have been able to support adults through their TRST raining module and introduced TRST+ where we look beyond the mandatory training.

We have been able to deliver First Response training and have plans to offer sessions for those needing to complete module 10b and also planning a schedule of full-day First Response from October onwards. Area has invested in additional training equipment so that we can train in a Covid safe environment without the need to share equipment.

Public Benefit

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. As stated elsewhere in this report, the Trust's charitable activity work is clear evidence of both the identifiable benefit provided and the relation of this benefit to the charity's aims.

Risk

The Trustees continually examine the principal areas of the Trust's operations and regularly consider the major risks that may arise in each of these areas.

Reserves Policy

The Area has a reserves policy of 12 months reserves including Plas Dolygaer.

Restricted Funds

The Area currently has no restricted funds

Approved by Trustees on

John Charles, TD*, DL
Chair

Date:

Statement of Financial Activities for the Year Ended 30th April 2021

| | Notes | Unrestrict ed Funds (£) | Restricted Funds (£) | Total Funds 2020-21 (£) | Total Funds 2019-20 (£) |
|-----------------------------------|-------|----------------------------------|----------------------------|----------------------------------|----------------------------------|
| Incoming Resources: | | | | | |
| Grants | | 36,923 | - | 36,923 | - |
| Activities for Generating Funds | | - | -- | - | - |
| Investment Income | | - | - | - | - |
| Charitable Activities: | | | | | |
| Membership Service | | 3,560 | - | 3,560 | 27,553 |
| Outdoor Activity Centre | | 5,629 | - | 5,629 | 56,153 |
| Other Incoming Resources | | 42 | - | 42 | 2,813 |
| Total Incoming Resources | | 46,154 | - | 46,154 | 85,086 |
| Resources Expended: | | | | | |
| Costs of Generating Funds: | | | | | |
| Charitable Activities: | | | | | |
| Membership Services | 2 | (4,571) | - | (4,571) | (8,105) |
| Outdoor Activity Centre | 2 | (25,543) | - | (25,543) | (71,668) |
| Governance | 2 | (200) | - | (200) | (1,075) |
| Charity Bank | 5 | (3,716) | - | (3,716) | |
| Total Resources Expended | | (34,030) | - | (34,030) | (80,848) |
| Net Movement in Funds | | 12,124 | - | 12,124 | (4,238) |
| Reconciliation of Funds | | | | | |
| Total Funds brought forward | | 340,155 | - | 340,155 | 319,369 |
| Total Funds carried forward | 10 | 343,634 | - | 343,634 | 340,155 |

Statement of Financial Position for the year ended 30th April, 2021

| | Notes | 30 th April 2021 (£) | (£) | 30 th April 2020 (£) |
|------------------------------------|-----------|---------------------------------------|----------------|---------------------------------------|
| Fixed Assets: | | | | |
| Tangible Assets | 6 | 325,048 | 325,048 | 325,048 |
| Current Assets: | | | | |
| Stock | | - | - | |
| Trade Receivables | 7 | - | - | |
| Cash at Bank | | | 64,324 | 54,734 |
| Total Current Assets | | | 64,324 | 54,734 |
| Trade Payables due within one year | 8 | - | - | - |
| Net Current Assets | | | 64,324 | 54,734 |
| Trade Payables due after one year | 9 | | (45,738) | (39,627) |
| Net Assets | | | 343,634 | 340,155 |
| Funds: | | | | |
| Unrestricted Funds | | | 343,634 | 340,155 |
| Restricted Funds | | | | |
| Total Net Assets | 10 | | 343,634 | 340,155 |

The notes on the following pages form part of these financial statements.

Approved by the trustees on

John Charles
Chairman & Trustee

1. Accounting Policies

Accounting convention:

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities published on 16th July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2016. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant policy note(s).

Fund accounting:

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms advertised by the charity.

Incoming resources:

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Resources expended:

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with attracting voluntary income. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and also costs linked to the strategic management of the charity.

Fixed assets:

Property is not depreciated as the assets are freehold land considered to have indefinitely long useful lives. Equipment and fixtures is depreciated as follows:

- Plas Dolygaer: 30% reducing balance; the item capitalisation threshold is £2,000.
- Miskin Mill Centre: straight line - 10% on opening balance and 20% on

additions.

Stock:

Stock is valued at the lower of cost and net realisable value.

2. Resources Expended

| | Staff (£) | Direct (£) | Support (£) | Total 2020-21 (£) | Total 2019-20 (£) |
|---------------------------------|---------------|--------------|--------------|-------------------|-------------------|
| Cost of Generating Funds | | | | | |
| <i>Charitable Activities</i> | | | | | |
| Membership Services | 3,518 | 305 | 748 | 4,571 | 8,105 |
| Plas Dolygaer | 13,960 | 3,359 | 8,224 | 25,543 | 71,668 |
| Governance | 200 | | | 200 | 1,075 |
| Charity Bank | | 3,716 | | 3716 | 17,500 |
| Total Resources Expended | 17,678 | 7,380 | 8,972 | 34,030 | 98,348 |

Costs have been attributed on a basis consistent with the use of resources. Where costs cannot be allocated, they are apportioned by the estimated percentage of time spent on each activity. Direct costs are mainly site and office-based costs such as building, utilities, ICT and postage.

3. Governance Costs

| | 2019-20 (£) | 2020--21 (£) |
|-----------------|-------------|--------------|
| Staff Costs | 200 | 910 |
| Office overhead | - | 165 |
| Total | 200 | 1,075 |

4. Staff Costs and Staff Numbers

| | 2020-21 (£) | 2019-20 (£) |
|--------------------|-------------|-------------|
| Wages and Salaries | 15,882 | 21,228 |
| HMRC | 634 | 1,867 |
| Pension Costs | 963 | 1,013 |

| | | |
|-------|---------------|---------------|
| Total | 17,479 | 24,108 |
|-------|---------------|---------------|

Mid Glamorgan Area Scout Council had three part time employees during the period.

5. Fixed Assets

| | Freehold Property (£) | Total (£) |
|---|------------------------------|------------------|
| Cost: | | |
| At 1 st April 2020 | 325,048 | 325,048 |
| Additions | - | - |
| Disposals | - | - |
| At 30 th April 2021 | 325,048 | 325,048 |
| Depreciation: | | |
| At 1 st April 2020 | - | - |
| Charge for the Year | - | - |
| Disposals | - | - |
| At 30 th April 2021 | - | - |
| Net Book Value at 1 st April 2020 | | 325,048 |
| Net Book Value at 30 th April 2021 | 325,048 | 325,048 |

The freehold property comprises two properties: Plas Dolygaer has a Net Book Value of £225,000. The property was professionally valued on 28th February 2014; and Miskin Mill Centre has a Net Book Value of £200,096. Mid Glamorgan Area Scout Council has a 50 percent share of the Miskin Mill Centre, valued at £100,048. The property was last valued in 1997. Plas Dolygaer is subject to a legal charge as security for a loan from the Charity Bank being granted in October 2014. The loan is due to be repaid by 2029; the balance due at the end of 2020-21 is £45,738 - representing 14% of the property's value (2019-20 £39,627). During the pandemic, interest only repayments have been made on this loan which accounts for the rise in repayments due.

6. Trade Receivables

| | 2019-20 (£) | 2018-19 (£) |
|-----------------------------------|--------------------|--------------------|
| Trade receivables and Prepayments | - | - |

| | | |
|-------|---|---|
| Total | - | - |
|-------|---|---|

7. Trade Payables - due within one year

| | | |
|-----------------------------|----------------|----------------|
| | 2019-20 (£) | 2018-19 (£) |
| Trade Payables and Accruals | | |
| Total | | |

8. Trade Payables - due after one year

| | | |
|-----------------|----------------|----------------|
| | 2020-21 (£) | 2019-20 (£) |
| Loan Repayments | 45,738 | 41,245 |
| Total | 45,738 | 41,245 |

9. Fund and Asset Analysis

| | Unrestricted Funds (£) | Restricted Funds (£) | 2020-21 Total (£) | 2019-21 Total (£) |
|--------------------------|------------------------------|-------------------------|-------------------------|-------------------------|
| Fixed Assets | 325,048 | | 325,048 | 325,048 |
| Net Current Assets | 64,324 | | 64,324 | 54,314 |
| Long Term Liabilities | (45,738) | | (45,738) | (39,627) |
| Total | 343,634 | | 343,634 | 340,155 |

10. Membership Fees

Mid Glamorgan Area Scout Council collect membership fees from participating groups which are paid over to Scouts Cymru also refunds to Districts for early payment at 50p per head. The amounts are not included in the Mid Glamorgan Area Scout Council's Statement of Financial Activities or in the Statement of Financial Position ending 30th April 2020. The amounts collected and paid over for the financial period ending 30th April 2020 is disclosed below:

| | | |
|-------------------|----------------|----------------|
| | 2020-21 (£) | 2019-20 (£) |
| Incoming Resource | 48,950 | 160465.5 |
| Outgoing Resource | 45,390 | (132,912) |
| Net | 3,560 | 27,553.5 |

11. Miskin Mill Camp Site

Miskin Mill Camp Site is held in trust for the general purposes of Cardiff and the Vale of Glamorgan Area Scout Council and the Mid Glamorgan Area Scout Council in equal shares. The Scout Association Trust Corporation is the Holding Trustee by a Declaration of Trust dated 9th November 1984. The Centre is run as a joint arrangement.

Other than the freehold property these financial statements do not include any of the Centre's transactions for the period ending 31st December 2020; or the current assets/liabilities as at 31st December 2020.

A summary Statement of Financial Position as at 31st December 2019 is disclosed below for information purposes:

| | 31/12/20 (£) | 31/12/19 (£) |
|----------------------|-----------------|-----------------|
| Total Fixed Assets | 200,096 | 206,088 |
| Total Current Assets | 242,415 | 208,086 |
| Current Liabilities | (2,910) | 37,825 |
| Total Funds | 239,505 | (2910) |

12. COVID Grants

During the accounting period various government grants have been received for both Plas Dolygaer and Miskin Mill Campsite.

Plas Dolygaer

Plas Dolygaer has received grants for staff on furlough and other grants totalling £36,923. These grants are shown in these accounts as the property is wholly owned by Mis Glamorgan Area.

Miskin Mill Campsite

Miskin Mill Camp site received a total of £24,000 of government grants during the accounting period. The Area bank account was used to obtain these grants, with the monies being transferred directly to the miskin account. Given that Miskin Mill campsite is jointly owned with Cardiff and Vale Area, these grants are not shown in these accounts.

