

# Pembrokeshire Area Scout Council

England & Wales - Charity number 513013

## Details

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**Other names** PEMBROKESHIRE COUNTY SCOUT COUNCIL

**Status** Registered

**Legal form** Other

**Registered** 1982-09-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 55 Skomer Drive  
Milford Haven  
Dyfed  
SA73 2RF

**Phone** 01437 741757

**Email** [pembsareatreasurer@gmail.com](mailto:pembsareatreasurer@gmail.com)

**Website** [www.pembrokeshirescouts.org.uk](http://www.pembrokeshirescouts.org.uk)

## Activities

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**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHEIVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS, AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

**Activities:** Provision of scouting activities within Pembrokeshire

## Classification

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- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Pembrokeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£42,381	£49,653	-	-
2024-03-31	£39,952	£51,813	-	-
2023-03-31	£54,213	£61,482	-	-
2022-03-31	£33,065	£45,576	-	-
2021-03-31	£45,041	£31,578	-	-

## Trustees

Name	Role	Appointed
<b>ANTHONY EDWARD SANGSTER</b>	Chair	2012-07-11
Iestyn Lewis William Nevatte		2020-11-12
Jamie Lee-Brown		2026-01-13
John Oram Lloyd		2016-07-14
Natascha Ralph		2025-01-16
Rev Hugh-John Wilson		2003-05-17
<b>SUSAN JANE BENBOW</b>		
Susan Clarkson		2026-01-13
Vikki Emma Mary Phillips		2026-01-13

**Pembrokeshire Area Scout Council**

England & Wales - Charity number 513013

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# Accounts

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**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*  
CAROLINE WISEMAN A.C.A.

*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
<b>Incoming Resources</b>		£	£	£	£	£
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
<b>Resources Expended</b>						
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
<b>Net Income / (Expenditure)</b>		(7,272)		(136)	(7,408)	(11,861)
<b>Transfers between Funds</b>		25,000	(25,000)	-	-	-
<b>Fund Balances Brought Forward</b>		10,684	25,000	6,806	42,490	54,351
<b>Fund Balances Carried Forward</b>		28,412	-	6,670	35,082	42,490

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

	Notes	2025	2024
		£	£
<b>Fixed Assets</b>			
Tangible assets	6	5,063	5,956
<b>Current Assets</b>			
Debtors	7	4,043	2,356
Cash at bank and in hand		28,004	34,178
		32,047	36,534
<b>Current Liabilities</b>			
Creditors and advance receipts	8	2,028	-
		30,019	36,534
<b>Net Current Assets</b>			
		35,082	42,490
<b>Funds</b>			
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**

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

**3. Activities in Furtherance of the Charity's Objects**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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**

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

**6. Tangible Fixed Assets**

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

	<b>2025 £</b>	<b>2024 £</b>
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**

<b>Restricted funds</b>	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**

<b>As per below:</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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)
<b>Net deficit</b>	<u>(7,409)</u>	<u>(11,861)</u>

<b>Incoming Resources</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>

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

<b>Training</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Leaders course fees	250	-
<b>Expenditure</b>		
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**

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

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

<b>General Expenses</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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>

**Pembrokeshire Area Scout Council**

England & Wales - Charity number 513013

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# Accounts

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**Registered Charity Number: 513013**  
**Scout Registration Number: 10000144**

**Pembrokeshire Area Scout Council**

**Report of the Trustees and Unaudited Financial Statements**

**Year ended 31 March 2024**



**Pembrokeshire Area Scout Council**  
**Contents of the Financial Statements for the Year Ended 31 March 2024**

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**Pembrokeshire Area Scout Council**  
**Reference and Administrative Details for the Year Ended 31 March 2024**

<b>Trustees</b>	Mr A Sangster (Chair) Miss S Dowler (Treasurer) (resigned 14/09/2024) Rev H-J Wilson (Acting Secretary) Mrs L Wilson Mrs S Benbow Mr J Lloyd Mr T Griffiths Mr I Nevatte Mrs V Phillips (resigned 31/07/2023)
<b>Principal Office</b>	1 The Close Spittal Pembrokeshire SA62 SQH
<b>Bankers</b>	Lloyds Bank plc Victoria Place Haverfordwest Pembrokeshire SA61 2JX  NS&I Sunderland SR43 2SB
<b>Independent Examiner</b>	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 2024**

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31 March 2024.

**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. This year, we held many successful events including a Christmas Party, a Watersports Day, Chief Scout Awards Ceremony and of course, the AGM. Additionally, we provided support for the Cubs to attend the All Wales Cub Fun Day, an action-packed day at Picton Castle and started looking to WestJam 2025.

**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 31 March 2024, reserves amounted to £42,490.

**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 31 March 2024**

**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 S Dowler (Treasurer)  
Rev H-J Wilson (Acting Secretary)  
Mrs L Wilson  
Mrs S Benbow  
Mr J Lloyd  
Mr T Griffiths  
Mr I Nevatte

The Report of the Trustees was approved by the Trustees on 14th September 2024 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;
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- 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**  
Secretary

2024

## **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 2024, 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);
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- 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**

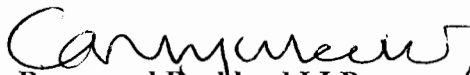
In connection with our examination, no matter has come to our attention:

(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

Carryn Wither

for

Bevan Buckland LLP

14 January 2025

**Pembrokeshire Area Scout Council**  
**Statement of Financial Activities for the Year Ended 31 March 2024**

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
<b>Incoming Resources</b>		£	£	£	£	£
Donations & Legacies		292	-	3,150	3,442	1,287
Other Activity to further the Charity's objects		33,325	-	-	33,325	40,589
Activities for generating funds		2,110	-	-	2,110	11,007
Investment Income & Interest		74	-	-	74	12
Other Incoming resources		1,001	-	-	1,001	1,318
		36,802	-	3,150	39,952	54,213
<b>Resources Expended</b>						
Direct Charitable Expenditure	2	8,880	-	3,838	12,718	17,733
Cost of Generating funds	3	-	-	-	-	6,244
Activities in furtherance of the Charity's objects	4	2,620	-	-	2,620	3,068
Management & Administration of the Charity	5	11,275	-	-	11,275	10,298
Membership Fee Adjustment	6	25,200	-	-	25,200	24,139
		47,975	-	3,838	51,813	61,482
<b>Net Income / (Expenditure)</b>		(11,173)		(688)	(11,861)	(7,269)
<b>Transfers between Funds</b>		-	-	-	-	-
<b>Fund Balances Brought Forward</b>		21,857	25,000	7,494	54,351	61,620
<b>Fund Balances Carried Forward</b>		10,684	25,000	6,806	42,490	54,351

**Pembrokeshire Area Scout Council**  
**Balance Sheet for the Year Ended 31 March 2024**

	Notes	2024	2023
		£	£
<b>Fixed Assets</b>			
Tangible assets	7	5,956	6,512
<b>Current Assets</b>			
Debtors		2,356	2,225
Cash at bank and in hand		34,178	45,614
		36,534	47,839
<b>Current Liabilities</b>			
Creditors and advance receipts	8	-	-
<b>Net Current Assets</b>		36,534	47,839
<b>Net Assets</b>		42,490	54,351
<b>Funds</b>			
Unrestricted Funds	9	10,684	21,857
Designated Funds	10	25,000	25,000
Restricted Funds	10	6,806	7,494
		<b>42,490</b>	<b>54,351</b>

The Balance Sheet was approved by the Trustees on 14 September 2024 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 2024**

**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 principle 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 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.

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2024**

**2. Direct Charitable Expenditure**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Scouting Activities & Events	8,880	3,838	12,718	17,733

**3. Cost of Generating Funds**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
St Brides	-	-	-	6,244

**4. Activities in Furtherance of the Charity's Objects**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Training	384	-	384	989
Area Boat	678	-	678	582
Broadband Installation		-	-	518
Transformation conference	623	-	623	-
Chief Scout Awards Evening	935	-	935	979
	2,620	-	2,620	3,068

**5. Management & Administration of the Charity**

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Insurance	622	-	622	52
Volunteer Travel Costs	1,446	-	1,446	1,695
Volunteer Staff Costs	949	-	949	1,159
Depreciation	1,058		1,058	891
St Davids Scout Hut	3,217		3,217	2,314
Dartmouth Street Hut	3,728		3,728	4,120
Annual General Meeting	255	-	255	67
	11,275	-	11,275	10,298

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2024**

**6. Membership Fee Adjustments**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
UK Membership & Debt Adjusts	25,200	-	25,200	24,139

**7. Tangible Fixed Assets**

	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	14,757	14,757
Additions	502	502
At 31 March 2024	<u>15,259</u>	<u>15,259</u>
<b>Accumulated depreciation</b>		
At 1 April 2023	8,245	8,245
Additions	1,058	1,058
At 31 March 2024	<u>9,303</u>	<u>9,303</u>
<b>Net book value</b>		
At 31 March 2024	<u>5,956</u>	<u>5,956</u>
At 1 April 2023	<u>6,512</u>	<u>6,512</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.

**8. Creditors**

	<b>2024 £</b>	<b>2023 £</b>
Scouts Cymru Membership	-	-
ML Safety Services - First Aid Training	-	-
3rd Pembroke - LV Grant	-	-
	<u>-</u>	<u>-</u>

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2024**

**9. Analysis of Net Assets between Funds**

	Unrestricted 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Tangible Fixed Assets	5,956	-	-	5,956	6,512
Current Assets	4,728	25,000	6,806	36,534	47,839
Current Liabilities	-	-	-	-	-
	10,684	25,000	6,806	42,490	54,351

**10. Restricted and Designated Funds**

<b>Restricted funds</b>	<b>2024</b> £	<b>2023</b> £
Scouting Support Fund	388	776
Covid Relief Fund	913	1,363
Freemasons	39	39
Neyland Scout Group	1,042	1,042
Malachi Bailey Memorial Fund	3,150	-
Support Fund for additional Explorer Units	1,274	1,274
Held in trust for 1 <sup>st</sup> Kilgetty following sale of a property	-	3,000
	6,806	7,494

**Designated funds**

£25,000 represents funds set aside during the year 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 (ie a discount to the Charity) £207 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 2024**

<b>As per below:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Incoming resources	8,082	15,442
Membership	4,560	2,206
Training	(383)	431
St Brides Activity Centre	-	3,418
St David Scouts Hut	(1,127)	(1,129)
Darmouth Street Hut	(3,708)	(3,958)
General Expenses	(19,285)	(23,679)
<b>Net deficit</b>	<u>(11,861)</u>	<u>(7,269)</u>

<b>Incoming Resources</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations	3,442	1,287
Activities & Events	3,565	12,825
Investment Income & Interest	74	12
Other Receipts	1,001	1,318
	<u>8,082</u>	<u>15,442</u>

<b>Membership</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Membership	29,760	26,345
<b>Expenditure</b>		
County Levy	(25,200)	(24,139)
	<u>4,560</u>	<u>2,206</u>

<b>Training</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Leaders course fees	-	1,420
<b>Expenditure</b>		
Leaders Course Fees & Materials	(383)	(989)
	<u>(383)</u>	<u>431</u>

**Pembrokeshire Area Scout Council**  
**Detailed Statement of Financial Activities for the Year Ended 31 March 2024**

<b>St Brides Activity Centre</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Hire	-	9,662
<b>Expenditure</b>		
Maintenance & Utilities	-	(5,187)
Rent & Insurance	-	-
Additional Costs	-	(526)
Volunteer Travel Costs	-	(531)
	<u>-</u>	<u>3,418</u>

<b>St Davids Scout Hut</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income	2,090	1,185
<b>Expenditure</b>		
Maintenance & Utilities	-	(65)
Rent & Insurance	(3,217)	(2,249)
	<u>(1,127)</u>	<u>(1,129)</u>

<b>Dartmouth Street Hut</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Hire	20	160
<b>Expenditure</b>		
Maintenance & Utilities	(2,760)	(3,332)
Insurance	(968)	(786)
	<u>(3,708)</u>	<u>(3,958)</u>

<b>General Expenses</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Volunteer Travel Expenses	1,446	1,695
Volunteer Staff Costs	949	1,160
Activities & Events	11,881	16,971
Insurance	622	52
AGM	255	67
Chief Scout Awards	935	979
Area Boat Costs	678	582
Scouting Support Fund	838	764
Transformation conference	623	-
Broadband Installation	-	518
Depreciation on Equipment	1,058	891
	<u>(19,285)</u>	<u>(23,679)</u>

**Pembrokeshire Area Scout Council**

England & Wales - Charity number 513013

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# Accounts

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**Registered Charity Number: 513013**  
**Scout Registration Number: 10000144**

**Pembrokeshire Area Scout Council**

**Report of the Trustees and Unaudited Financial Statements**

**Year ended 31 March 2023**



**Pembrokeshire Area Scout Council**  
**Contents of the Financial Statements for the Year Ended 31 March 2023**

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Detailed Statement of Financial Activities	14

**Pembrokeshire Area Scout Council**  
**Reference and Administrative Details for the Year Ended 31 March 2023**

<b>Trustees</b>	Mr A Sangster (Chair) Miss S Dowler (Treasurer) Rev H-J Wilson (Acting Secretary) Mrs L Wilson Mrs S Benbow Mr J Lloyd Mr T Griffiths Mr I Nevatte Mr S Gibson (resigned 25/06/2022) Mrs V Phillips (resigned 31/07/2023) Mr I Parkhurst (resigned 21/09/2022)
<b>Principal Office</b>	1 The Close Spittal Pembrokeshire SA62 SQH
<b>Bankers</b>	Lloyds Bank plc Victoria Place Haverfordwest Pembrokeshire SA61 2JX  NS&I Sunderland SR43 2SB
<b>Independent Examiner</b>	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 2023**

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31 March 2023.

**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. This year, Beavers and Cubs enjoyed a fun Dinosaur day out and a Christmas party. A very successful Area camp was held at Celtic Camping, our young people were rewarded at the annual Chief Scout award ceremony and AGM was held at St Brides for the last time.

**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 31 March 2023, reserves amounted to £54,351.

**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 31 March 2023**

**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 S Dowler (Treasurer)  
Rev H-J Wilson (Acting Secretary)  
Mrs L Wilson  
Mrs S Benbow  
Mr J Lloyd  
Mr T Griffiths  
Mr I Nevatte

The Report of the Trustees was approved by the Trustees on 14 September 2023 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**  
Secretary

14 September 2023

## **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 2023, 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 acthave 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 31 March 2023**

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Incoming Resources</b>						
Statutory Grants & Contracts to further the Charity's objects		-	-	-	-	1,308
Donations & Legacies		598	-	689	1,287	33
Other Activity to further the Charity's objects		40,589	-	-	40,589	27,765
Activities for generating funds		11,007	-	-	11,007	5,746
Investment Income & Interest		12	-	-	12	1
Other Incoming resources		1,318	-	-	1,318	7,008
		53,524	-	689	54,213	41,861
<b>Resources Expended</b>						
Direct Charitable Expenditure	2	11,535	-	6,198	17,733	6,552
Cost of Generating funds	3	6,244	-	-	6,244	6,379
Activities in furtherance of the Charity's objects	4	3,068	-	-	3,068	4,733
Management & Administration of the Charity	5	10,298	-	-	10,298	7,368
Membership Fee Adjustment	6	24,139	-	-	24,139	21,978
		55,284	-	6,198	61,482	47,011
<b>Net Income / (Expenditure)</b>		(1,760)		(5,509)	(7,269)	(5,150)
<b>Transfers between Funds</b>		(24,807)	25,000	(193)	-	-
<b>Fund Balances Brought Forward</b>		48,424	-	13,196	61,620	66,770
<b>Fund Balances Carried Forward</b>		21,857	25,000	7,494	54,351	61,620

**Pembrokeshire Area Scout Council**  
**Balance Sheet for the Year Ended 31 March 2023**

	Notes	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible assets	7	6,512	5,937
<b>Current Assets</b>			
Debtors		2,225	4,175
Cash at bank and in hand		45,614	75,636
		47,839	79,811
<b>Current Liabilities</b>			
Creditors and advance receipts	8	-	(24,128)
		54,351	55,683
<b>Net Current Assets</b>			
		54,351	61,620
<b>Funds</b>			
Unrestricted Funds	9	21,857	48,424
Designated Funds	10	25,000	-
Restricted Funds	10	7,494	13,196
		<b>54,351</b>	<b>61,620</b>

The Balance Sheet was approved by the Trustees on 14 September 2023 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 2023**

**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 principle 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 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.

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**2. Direct Charitable Expenditure**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Scouting Activities & Events	11,535	6,198	17,733	6,552

**3. Cost of Generating Funds**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
St Brides	6,244	-	6,244	6,379

**4. Activities in Furtherance of the Charity's Objects**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Training	989	-	989	2,327
Area Boat	582	-	582	-
Broadband Installation	518	-	518	300
Chief Scout Awards Evening	979	-	979	2,106
	3,068	-	3,068	4,733

**5. Management & Administration of the Charity**

	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Insurance	52	-	52	313
Volunteer Travel Costs	1,695	-	1,695	781
Volunteer Staff Costs	1,159	-	1,159	891
Depreciation	891	-	891	839
St Davids Scout Hut	2,314	-	2,314	2,672
Dartmouth Street Hut	4,120	-	4,120	1,872
Annual General Meeting	67	-	67	-
	10,298	-	10,298	7,368

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**6. Membership Fee Adjustments**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
UK Membership & Debt Adjusts	24,139	-	24,139	21,978

**7. Tangible Fixed Assets**

	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2022	13,291	13,291
Additions	1,466	1,466
At 31 March 2023	<u>14,757</u>	<u>14,757</u>
<b>Accumulated depreciation</b>		
At 1 April 2022	7,354	7,354
Additions	891	891
At 31 March 2023	<u>8,245</u>	<u>8,245</u>
<b>Net book value</b>		
At 31 March 2023	<u>6,512</u>	<u>6,512</u>
At 1 April 2022	<u>5,937</u>	<u>5,937</u>

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.

**8. Creditors**

	<b>2023 £</b>	<b>2022 £</b>
Scouts Cymru Membership	-	21,978
ML Safety Services - First Aid Training	-	1,650
3rd Pembroke - LV Grant	-	500
	<u>-</u>	<u>24,128</u>

**Pembrokeshire Area Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2023**

**9. Analysis of Net Assets between Funds**

	<b>Unrestricted 2023 £</b>	<b>Designated 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Tangible Fixed Assets	6,512	-	-	6,512	5,937
Current Assets	15,345	25,000	7,494	47,839	79,811
Current Liabilities	-	-	-	-	(24,128)
	<u>21,857</u>	<u>25,000</u>	<u>7,494</u>	<u>54,351</u>	<u>61,620</u>

**10. Restricted and Designated Funds**

<b>Restricted funds</b>	<b>2023 £</b>	<b>2022 £</b>
Scouting Support Fund	776	1,242
Covid Relief Fund	1,363	1,663
Freemasons	39	39
Neyland Scout Group	1,042	1,082
Support Fund for additional Explorer Units	1,274	584
Sportlot for purchase of shooting equipment	-	193
Lord Merthyr for purchase of climbing equipment	-	1,893
Held in trust for 1 <sup>st</sup> Kilgetty following sale of a property	3,000	6,500
	<u>7,494</u>	<u>13,196</u>

**Designated funds**

£25,000 represents funds set aside during the year 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 (ie a discount to the Charity) £521 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 2023**

<b>As per below:</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Incoming resources	15,442	11,455
Membership	2,206	2,392
Training	431	(1,217)
St Brides Activity Centre	3,418	(1,453)
St David Scouts Hut	(1,129)	(2,672)
Darmouth Street Hut	(3,958)	(1,872)
General Expenses	(23,679)	(11,783)
<b>Net deficit</b>	<u>(7,269)</u>	<u>(5,150)</u>

<b>Incoming Resources</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	1,287	33
Grants	-	1,308
Activities & Events	12,825	2,285
Scouting Support Fund	-	180
Covid-19 Relief Fund	-	640
Draig Lo Fund	-	-
Investment Income & Interest	12	1
Other Receipts	1,318	7,008
	<u>15,442</u>	<u>11,455</u>

<b>Membership</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Membership	26,345	24,370
<b>Expenditure</b>		
County Levy	(24,139)	(21,978)
	<u>2,206</u>	<u>2,392</u>

<b>Training</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Leaders course fees	1,420	1,110
<b>Expenditure</b>		
Leaders Course Fees & Materials	(989)	(2,327)
	<u>431</u>	<u>(1,217)</u>

**Pembrokeshire Area Scout Council**  
**Detailed Statement of Financial Activities for the Year Ended 31 March 2023**

<b>St Brides Activity Centre</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Hire	9,662	4,926
<b>Expenditure</b>		
Maintenance & Utilities	(5,187)	(1,680)
Rent & Insurance	-	(4,347)
Additional Costs	(526)	-
Volunteer Travel Costs	(531)	(352)
	<u>3,418</u>	<u>(1,453)</u>

<b>St Davids Scout Hut</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Income	1,185	-
<b>Expenditure</b>		
Maintenance & Utilities	(65)	(1,065)
Rent & Insurance	(2,249)	(1,607)
	<u>(1,129)</u>	<u>(2,672)</u>

<b>Dartmouth Street Hut</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Hire	160	-
<b>Expenditure</b>		
Maintenance & Utilities	(3,332)	(486)
Insurance	(786)	(1,386)
	<u>(3,958)</u>	<u>(1,872)</u>

<b>General Expenses</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Volunteer Travel Expenses	1,695	781
Volunteer Staff Costs	1,160	891
Activities & Events	16,971	6,553
Insurance	52	313
AGM	67	-
Chief Scout Awards	979	2,106
Area Boat Costs	582	-
Scouting Support Fund	764	-
Broadband Installation	518	300
Depreciation on Equipment	891	839
	<u>(23,679)</u>	<u>(11,783)</u>

**Pembrokeshire Area Scout Council**

England & Wales - Charity number 513013

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# Accounts

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**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**

### **Contents of the Financial Statements for the year ended 31st March 2022**

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9	Balance Sheet
10 - 13	Notes on Financial Statements
14 - 15	Income and Expenditure

# **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**

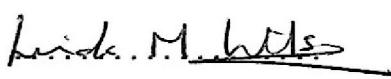
**Trustees**

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

<b>Name</b>	<b>Position</b>
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 



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
<b>Resources Arising</b>		£	£	£	£
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
		<b>33,065</b>	<b>8,796</b>	<b>41,861</b>	<b>45,041</b>
<b>Resources Expended</b>					
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
		<b>45,576</b>	<b>1,435</b>	<b>47,011</b>	<b>31,578</b>

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

**Pembrokeshire Area Scout Council**

Balance Sheet for the year ended 31st March 2022

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

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

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
<b>3. Direct Charitable Expenditure</b>	£	£	£	£
Scouting Activities & Events	5,118	1,435	6,553	878
<b>4. Cost of Generating Funds</b>				
St Brides	6,379	-	6,379	2,801
<b>5. Activities in Furtherance of the Charity's Objects</b>				
Training	2,327	-	2,327	191
Area Boat	-	-	-	-350
Broadband Installation	300	-	300	691
Chief Scout Awards Evening	2,106	-	2,106	-
<b>6. Management &amp; Administration of the Charity</b>				
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	-	-	-	-
<b>7. Membership Fee Adjustments</b>				
UK Membership & Debt Adjusts	21,978	-	21,978	22,181
<b>8. Operating Profit</b>				
This is stated after charging:-			<b>2022</b>	<b>2021</b>
Depreciation of own assets			839	986

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

**9. Tangible Fixed Assets**

	St Bride's	Equipment	Total
<b>Cost</b>			
At 1st April 2021	1	12105	12106
Additions		1185	1185
At 31st March 2022	1	<b>13,290</b>	<b>13291</b>
<b>Depreciation</b>			
At 1st April 2021		6515	6515
Charge for year		839	839
At 31st March 2022	1	<b>7354</b>	<b>7354</b>
<b>Net Book Value</b>			
At 31st March 2022	1	<b>5936</b>	<b>5937</b>
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)
<b>Net Assets</b>	<b>48,424</b>	<b>13,196</b>	<b>61,620</b>	<b>53,307</b>

**12. Reconciliation of Movements in Funds**

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

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)	
		<b>2,392</b>		<b>(2,750)</b>
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	
		<b>11,455</b>		<b>4,920</b>
<b>Training</b>				
<i>Income</i>				
Leaders Course Fees	1,110		-	
<i>Expenditure</i>				
Leaders Course Fees & Materials	(2,327)		(191)	
		<b>(1,217)</b>		<b>(191)</b>
<b>St Brides Activity Centre</b>				
<i>Income (Covid-19 Support Grant)</i>			10,000	
Hire	4,926		-	
<i>Expenditure - Rent &amp; Insurance</i>	(4,347)		-	
Maintenance & Utilities	(1,680)		(2,653)	
Additional Costs	-		-	
Volunteer Travel Costs	(352)		(148)	
		<b>(1,453)</b>		<b>7,199</b>

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

<b><i>St Davids Scout Hut</i></b>	£	£	£	£
<i>Income</i>	-		650	
<i>Expenditure</i>				
Rent & Insurance	(1,065)		(665)	
Maintenance & Utilities	(1,607)		(1,276)	
		<b>(2,672)</b>		<b>(1,291)</b>
 <b><i>Dartmouth Street Hut</i></b>				
<i>Income (Covid-19 Support Grant)</i>	-		10,000	
Hire	-		40	
<i>Expenditure</i>				
Insurance	(486)		(486)	
Maintenance & Utilities	(1,386)		(322)	
		<b>(1,872)</b>		<b>9,232</b>
 <b><i>Less General Expenses</i></b>				
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	
		<b>(11,783)</b>		<b>(3,656)</b>
 <b>Net surplus/(deficit) for the year</b>		<b>(5150)</b>		<b>13,463</b>

**Pembrokeshire Area Scout Council**

England & Wales - Charity number 513013

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# Accounts

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Pembrokeshire Area Scout Council

Registered Charity Number 513013  
Scout Registration Number 10000144

Report of the Trustees and Financial Statements  
Year ending 31st March 2021

## **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 Mr I Parkhurst Mrs V Phillips Mr G Phillips	Mrs P Davies Mrs L Wilson Rev H-J Wilson Mr J Lloyd Mr T Griffiths Mr I Nevatte
Officers	Chair Secretary Treasurer	Mr A Sangster Mrs P Davies 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 2021**

The Trustees are pleased to present their annual report together with the unaudited financial statements for the year ended 31st March 2021.

**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. The pandemic resulted in all of the planned face-to-face activities being postponed or cancelled however where possible activities such as St George's Day and Camp were still held successfully online.

**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 2021, reserves amounted to £66,770.

**Financial Review**

The charity has been fortunate to be eligible for business rates relief grants on two properties which have allowed for a surplus this year. 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 2021**

**Trustees**

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

<b>Name</b>	<b>Position</b>
Mr A Sangster	Chairman
Mrs P Davies	Secretary
Miss S Dowler	Treasurer
Mrs L Wilson	
Mrs S Benbow	
Rev H-J Wilson	
Mr I Parkhurst	
Mr J Lloyd	
Mr T Griffiths	
Mr G Phillips	
Mrs V Phillips	
Mr I Nevatte	

Approved by the Trustees on

25/09/2021  
  


Signed on their behalf

**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

*P Davies*

Date

*25/9/21*

## **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 2021, 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 2021**

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
<b>Resources Arising</b>		£	£	£	£
Statutory Grants & Contracts to further the Charity's objects		20,000	3,000	23,000	361
Donations & Legacies		331	-	331	94
Other Activity to further the Charity's objects		19,431	-	19,431	33,488
Activities for generating funds		690	1,375	2,065	16,008
Investment Income & Interest		91	-	91	2,561
Other Incoming resources		123		123	383
		<b>40,666</b>	<b>4,375</b>	<b>45,041</b>	<b>52,895</b>
<b>Resources Expended</b>					
Direct Charitable Expenditure	3	592	286	878	8,314
Cost of Generating funds	4	2,801	-	2,801	11,348
Activities in furtherance of the Charity's objects	5	532	-	532	3,257
Management & Administration of the Charity	6	5,186	-	5,186	9,305
Membership Fee Adjustment	7	22,181	-	22,181	25,895
		<b>31,292</b>	<b>286</b>	<b>31,578</b>	<b>58,119</b>

<b>Net incoming Resources</b>		<b>9,374</b>	<b>4,089</b>	<b>13,463</b>	<b>(5224)</b>
<b>Fund Balances Brought Forward</b>		<b>50,454</b>	<b>2,853</b>	<b>53,307</b>	<b>58,531</b>
<b>Fund Balances Carried Forward</b>		<b>59,828</b>	<b>6,942</b>	<b>66,770</b>	<b>53,307</b>

**Pembrokeshire Area Scout Council**  
**Balance Sheet for the year ended 31st March 2021**

	Notes	2021	2020
<b>Fixed Assets</b>		£	£
Tangible Assets	9	5,591	6,577
<b>Current Assets</b>			
Debtors		2,040	3,617
Cash at bank and in hand		59,139	44,013
		<b>61,179</b>	<b>47,630</b>
<b>Current Liabilities</b>			
Creditors and advance receipts	10	0	(900)
<b>Net Current Assets</b>		<b>61,179</b>	<b>46,730</b>
<b>Total Assets less Current Assets</b>		<b>66,770</b>	<b>58,531</b>

<b>Capital and Reserves</b>			
Unrestricted Funds		59,828	50,454
Restricted Funds		6,942	2,853
		<b>66,770</b>	<b>53,307</b>

**Pembrokeshire Area Scout Council**  
**Notes on the Financial Statements for the year ended 31st March 2021**

**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 2021**

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
<b>3. Direct Charitable Expenditure</b>	£	£	£	£
Scouting Activities & Events	592	286	878	8,330
<b>4. Cost of Generating Funds</b>				
St Brides	2,801	-	2,801	11,348
<b>5. Activities in Furtherance of the Charity's Objects</b>				
Training	191	-	191	1,474
Area Boat	-350	-	-350	350
Broadband Installation	691	-	691	497
Chief Scout Awards Evening	-	-	-	936
<b>6. Management &amp; Administration of the Charity</b>				
Insurance	819	-	819	850
Volunteer Travel Costs	545	-	545	3,428
Volunteer Staff Costs	87	-	87	924
Depreciation	986	-	986	1,819
St Davids Scout Hut	1,941	-	1,941	1,194
Dartmouth Street Hut	808	-	808	1,012
Annual General Meeting	-	-	-	78
<b>7. Membership Fee Adjustments</b>				
UK Membership & Debt Adjusts	22,181	-	22,181	25,895
<b>8. Operating Profit</b>				
This is stated after charging:-			<b>2021</b>	<b>2020</b>
Depreciation of own assets			986	1,819

**Pembrokeshire Area Scout Council**  
**Notes on the Financial Statements for the year ended 31st March 2021**

**9. Tangible Fixed Assets**

	St Bride's	Equipment	Total
<b>Cost</b>			
At 1st April 2020	1	12105	12106
Additions			
At 31st March 2021	<b>1</b>	<b>12105</b>	<b>12106</b>
<b>Depreciation</b>			
At 1st April 2020		5529	5529
Charge for year		986	986
At 31st March 2021	<b>1</b>	<b>6515</b>	<b>6515</b>
<b>Net Book Value</b>			
At 31st March 2021	<b>1</b>	<b>5590</b>	<b>5591</b>
At 1st April 2020	1	6576	6577

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**

	2021	2020
Volunteer Travel Claims	-	18
Cooker Installation	-	110
St Brides	-	322
Membership Fee Overpayment	-	100
Area Boat Servicing	-	350

**Pembrokeshire Area Scout Council**  
**Notes on the Financial Statements for the year ended 31st March 2021**

**11. Analysis of Net Assets between Funds**

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Tangible Fixed Assets	5,591	-	5,591	6,577
Current Assets	54,237	6,942	61,179	47,630
Current Liabilities	-	-	-	(900)
<b>Net Assets</b>	<b>59,828</b>	<b>6,942</b>	<b>66,770</b>	<b>58,531</b>

**12. Reconciliation of Movements in Funds**

	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2021
<b>Closing Balances</b>	59,828	6,942	66,770	53,307

Restricted Funds consist of £1,062 in the Scouting Support Fund to support scouting where resources are limited, £68 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 £3,000 being held for the purchase of climbing equipment and storage/general facilities improvements at St Brides. There is also £1,012 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 pending an approved framework for dispersal is £1,023 in donations for a Covid-19 relief effort.

**13. Volunteer Hours**

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

**14. Related Party Transactions**

There were no related party transactions during the year.

**Pembrokeshire Area Scout Council**  
**Detailed Statement of Financial Activities for the year ended 31st March 2021**

	2021		2020	
<b>Incoming Resources</b>	£	£	£	£
County Levy	19,431		28,985	
	(22,181)		(25,895)	
		<b>(2,750)</b>		<b>3,090</b>
Donations	331		94	
Raffles/Collections	-		338	
Grants	3,000		361	
Activities & Events	-		2,508	
Scouting Support Fund	-		272	
Covid-19 Relief Fund	1,023		-	
Draig Lo Fund	352			
Investment Income & Interest	91		2,561	
Other Receipts	123		383	
		<b>4,920</b>		<b>6,517</b>
 <b>Training</b>				
<i>Income</i>				
Leaders Course Fees	-		1,995	
<i>Expenditure</i>				
Leaders Course Fees & Materials	(191)		(1,474)	
		<b>(191)</b>		<b>521</b>
 <b>St Brides Activity Centre</b>				
<i>Income (Covid-19 Support Grant)</i>	10,000		14,401	
<i>Expenditure - Rent &amp; Insurance</i>	-		(3,314)	
Maintenance & Utilities	(2,653)		(5,432)	
Additional Costs	-		(1,529)	
Volunteer Travel Costs	(148)		(1,073)	
Depreciation			(659)	
		<b>7,199</b>		<b>2,394</b>

**Pembrokeshire Area Scout Council**  
**Notes on the Financial Statements for the year ended 31st March 2021**

<b><i>St Davids Scout Hut</i></b>	£	£	£	£
<i>Income</i>	650		897	
<i>Expenditure</i>				
Rent & Insurance	(665)		(731)	
Maintenance & Utilities	(1,276)		(463)	
		<b>(1,291)</b>		<b>(297)</b>
 <b><i>Dartmouth Street Hut</i></b>				
<i>Income (Covid-19 Support Grant)</i>	10,000		100	
Hire	40			
<i>Expenditure</i>				
Insurance	(486)		(468)	
Maintenance & Utilities	(322)		(544)	
		<b>9,232</b>		<b>(912)</b>
 <b><i>Less General Expenses</i></b>				
Volunteer Travel Expenses	87		3,428	
Volunteer Staff Costs	545		924	
Activities & Events	678		7,374	
Insurance	819		849	
AGM	-		78	
Chief Scout Awards	-		936	
Area Boat Costs	-350		350	
Scouting Support Fund	200		940	
Broadband Installation	691		497	
Depreciation on Equipment	986		1,160	
		<b>(3,656)</b>		<b>(16,536)</b>
 <b>Net surplus/(deficit) for the year</b>		<b>13,463</b>		<b>(5224)</b>