

MONTGOMERY AREA SCOUT COUNCIL

CHARITY NUMBER 513787

ACCOUNTS FOR THE
YEAR ENDED 31 DECEMBER 2020



MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020
TRUSTEES ANNUAL REPORT

Names of the charity trustees who manage the charity:

<u>TRUSTEES</u>	<u>DATES ACTED</u>
<u>NAME</u>	<u>IF NOT FOR WHOLE YEAR</u>
Peter Cadwallader	Area Executive Committee Member
Andrew Chick	Area and District Commissioner
Neil Kenrick Grant	Deputy Area Commissioner
David Morris	Area Treasurer
Catherine Wilkins	Area Secretary
Thomas Evans	Area Executive Committee Member

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Area's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Area is a trust established under its rules which are common to all Scouts.

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

The Area is managed by the Area Executive Committee, 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 Commissioner as appropriate.

The Committee consists of three independent representatives; Chair, Treasurer and Secretary, together with the Area Commissioner, District Commissioner, Deputy Area Commissioner and three Executive Committee Members.

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TRUSTEES ANNUAL REPORT (continued)

This Area Executive Committee exists to support the Area Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Area property;
- The raising of funds and the administration of area finance;
- The insurance of persons, property and equipment;
- Area public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub-committees that may be required;
- Appointing Area Administrators and Advisers other than those who are elected.

Risk and Internal Control

The Area Executive Committee has identified the major risks to which they believe the Area is exposed. These have been reviewed and systems have been established to manage against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The Area has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Area through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The area is primarily reliant upon income from subscriptions and fundraising. The Committee could raise the value of subscriptions to increase the income to the Area on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Area is totally reliant upon volunteers to run and administer the activities of the Area. There is an ongoing requirement to maintain the numbers of adult volunteers.

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TRUSTEES ANNUAL REPORT (continued)

Objectives and Activities

The objectives of the Area are those of a Scout Area of the Scout Association.

The aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

In setting these objectives the Trustees have given regards to the Charity Commission guidance on public benefit.

Achievements and Performance

The Area has maintained its support for training and management of Area equipment throughout the current year. It has co-ordinated the financial management of the Groups within the Area and sought to ensure compliance with the published guidelines and requirements of The Scout Association.

Financial Review and Free Reserves Policy

The Area held net assets of £ 132,156 at the year end (2019: £111,506).

The Area aims to hold free reserves to cover a year of normal expenditure currently in the region of £5,000 to £6,000 plus significant unforeseen events. As such the free reserve level has been set at £10,000

The Area held free reserves of approximately £69,743 (2019 : £65,994) at the year end. This is above the level required for operating expenses.

Investment Policy

The Area does not have sufficient funds to invest in longer term investments. The Area has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash and bonds using only mainstream banks or building societies.

The Area Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements.

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TRUSTEES ANNUAL REPORT (continued)

Other information

Charity's Principal Address:

The Smithy
Llwydiarth
Llangadfan
Powys
SY21 0QG

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature:

.....

Full Name:

David Morris

Position:

Area Treasurer

Date:

13/10/21

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

**Independent Examiner's Report to the Trustees of the
Montgomeryshire Area District Scout Council**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- * accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- * the accounts do not accord with those records; or
- * the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

MONTGOMERY AREA SCOUT COUNCIL
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**Independent Examiner's Report to the Trustees of the
Montgomeryshire Area Scout Council**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Jane Tweedie

Name: Jane Tweedie BSc FCA DChA on behalf of WR Partners

Qualification Chartered Accountant

Address: Belmont House,
Shrewsbury Business Park,
Shrewsbury
SY2 6LG

Date: 19 October 2021

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>INCOME</u>	<u>2020</u>	<u>2019</u>
		<u>FUNDS</u>		
<u>RECEIPTS</u>				
Membership subscriptions	18,042	-	18,042	16,717
Less: Membership subscriptions paid to HQ	(16,554)	-	16,554	(15,275)
Net membership subscriptions retained	1,488	-	1,488	1,442
Income from Activities:-				
In furtherance of Charitable Objectives	90	-	90	3,700
Investment Income	1,603	-	1,603	1,339
Badges re general account	439	-	439	228
Other income	46	-	46	65
Gift Aid	1,374	-	1,374	-
GyB Outdoor Shelter Project	-	20,085	20,085	-
TOTAL RECEIPTS	5,040	20,085	25,125	6,774
<u>PAYMENTS</u>				
Charitable Expenditure:-				
a) Costs of Activities for Charitable Objectives	2,153	2,627	4,780	4,396
b) Management and Administration	660	-	660	685
TOTAL PAYMENTS	2,813	2,627	5,440	5,081
<u>NET RECEIPTS/(PAYMENTS)</u>	2,227	17,458	19,685	1,694
<u>CASH FUNDS AT 31.12.2019</u>	16,421	512	16,933	15,239
<u>CASH FUNDS AT 31.12.2020</u>	18,648	17,970	36,618	16,933

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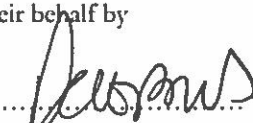
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2020

	<u>RESTRICTED</u>			
	<u>UNRESTRICTED</u>	<u>INCOME</u>	<u>Total</u>	<u>Total</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>CASH FUNDS</u>				
Cash at Bank and in Hand	19,205	17,413	36,618	16,933
TOTAL CASH FUNDS	19,205	17,413	36,618	16,933
<u>OTHER MONETARY ASSETS</u>				
Stock	-	-	-	1,500
				1,500
<u>INVESTMENT ASSETS</u>				
CAF Bond	50,538	-	50,538	49,309
	50,538		50,538	49,309
<u>ASSETS RETAINED FOR THE</u>				
<u>CHARITY'S OWN USE</u>				
Land - Campsite	45,000	-	45,000	45,000
<u>LIABILITIES</u>				
Creditors - Under 1 Year	-	-	-	1,235
				1,235

Approved by the Trustees on

13/10/21

and signed on their behalf by


.....
D Morris

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
NOTES TO THE ACCOUNTS 31 DECEMBER 2020

1 Accounting Policies:

Basis of Accounting

These accounts have been prepared on a Receipts and Payments basis.

Fixed Assets:

Fixed assets are included in the Statement of Assets and Liabilities at valuation.

Stock:

Stock is shown at the lower of cost/net realisable value.

Stock has been written off as considered obsolete

Investments:

Investments are shown in the Statement of Assets and Liabilities at market value.

	<u>2020</u>	<u>2019</u>
2 <u>Receipts</u>	<u>£</u>	<u>£</u>
Net Membership subscriptions	1,488	1,442
Interest	1,603	1,339
Camp Fees	90	3,322
Badges	439	606
GyB Shelter project	20,085	-
Gift Aid	1,374	-
Other	46	65
	<u>25,125</u>	<u>6,774</u>

MONTGOMERY AREA SCOUT COUNCIL
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NOTES TO THE ACCOUNTS 31 DECEMBER 2020 (CONTINUED)

3 Payments

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
<u>Costs of Activities for Charitable Objectives</u>		
Area Expenses	146	-
Courses	-	849
Professional fees	48	150
Newsletter/Website	138	138
Hall Hire	21	79
Events	-	75
Insurance	364	573
Electricity and water	380	406
Trustees Expenses	-	1,250
GyB Shelter Project	2,627	-
Training	540	-
Campsite maintenance	53	-
Bank charges	65	60
Badges re general account	398	263
Badges	-	553
Total	<u>4,780</u>	<u>4,396</u>
<u>Management and Administration Costs</u>		
Independent Examiner's Fees	<u>660</u>	<u>685</u>

4 Trustees and other Related Parties

	<u>2020</u>	<u>2019</u>
	<u>£</u>	<u>£</u>
<u>Trustees expenses</u>		
Number of Trustees who were paid reimbursement of expenses	3	5
Total amount paid	251	1,488

Trustee expenses have been allocated to the appropriate expenditure category in 2020

There were no other related party transactions

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NOTES TO THE ACCOUNTS 31 DECEMBER 2020 (CONTINUED)

	<u>2020</u>	<u>2019</u>
5 <u>Tangible Fixed Asset</u> - Retained for Charity	£	£
Land - Campsite at Pantperthog - at valuation as at 31.12.2004	45,000	45,000
6 <u>Investment Assets</u>		
Market value at beginning of year	49,309	46,440
Net (loss)/gain on revaluation	1,229	2,869
Market value at end of year	<u>50,538</u>	<u>49,309</u>
<u>Represented by</u>		
CAF Bond	<u>50,538</u>	<u>49,309</u>
	<u>50,538</u>	<u>49,309</u>
7 <u>Creditors and Accruals:</u>	<u>Within One Year</u>	
	<u>2020</u>	<u>2019</u>
Accruals	-	1,235
	<u>-</u>	<u>1,235</u>
8 <u>Restricted Funds</u>		
The Restricted Fund includes a Shelter Project fund to build a shelter in Snowdonia.		
	<u>2020</u>	<u>2019</u>
	£	£
9 <u>Movement of Major Funds</u>		
<u>GyB Shelter Project</u>		
Receipts	-	-
Payments	(2,627)	-
Transfers	20,085	-
Net Movement	17,458	-
Opening Balance	-	-
Closing Balance	<u>17,458</u>	<u>-</u>

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10 **Other Information to be Provided**

- a) The Council does not have any material commitments.
- b) The Council has not given any third party guarantees.
- c) The Council has not been granted any loans that are outstanding at the year end and secured on any of its assets.
- d) The Council has not granted any loans.
- e) The Council made no ex gratia payments during the year.

