

MONTGOMERY AREA SCOUT COUNCIL

CHARITY NUMBER 513787

ACCOUNTS FOR THE

YEAR ENDED 31 DECEMBER 2023



MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023
TRUSTEES ANNUAL REPORT

Names of the charity trustees who manage the charity:

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

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 six representatives; Chair, Treasurer and Secretary, together with the Area Commissioner, District Commissioner, Deputy Area Commissioner and three Executive Committee Members. During the year the Area Commissioner and one Executive Committee Members positions were vacant and the Deputy Area Commissioner acted as the Chair.

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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 and
- * 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, including completion of a major investment of funds into our Area Campsite (Gwersyll y Bryniau - GYB), with the building of a Welsh Oak framed shelter to facilitate more year round camping events for both local and national charitable organisations. This investment confirms our ongoing commitment to the organisations goals of continually providing support to the Area using either funds or experience that is available to them. The investment would not have been possible without many years of ongoing saving by the Area, and hard sought grant funding during the pre-construction phase of the Shelter – again re-affirming our commitment and support to the Area.

The accounts are representative of this major investment across the course of 2023 when a lot of grant funding had been finalized, and the building project was in its construction phase. It was agreed at the outset of the project that the Area would ensure due diligence to every stage of the task ahead, including design, construction and completion. The construction was marketed to tender, and the winning bidder formally contracted and agreed upon set stage payments based on the cost of materials at that point in time. The Area agreed to pre-purchase a lot of the materials in advance and store them at GYB to ensure we were not restricted in the build by the ongoing increase in price of building materials. The Area also employed the services of a well known Quantity surveyor and project manager to ensure at all times that the construction was being built and completed on time, and to the quoted costings – again showing commitment to due diligence at every stage of the project. The accounts have been completed to show the Shelter as a new fixed asset to our charity.

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TRUSTEES ANNUAL REPORT (continued)

Financial Review and Free Reserves Policy

The Area held cash assets of £ 12,283 at the year end (2022: 74,900); and land and buildings valued at £187,996 at the year end (2022:£45,000).

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 £11,283 (2022: £12,777) 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.

Other information

Charity's Principal Address:

Llys yr Onnen
Forge
Machynlleth
Powys
SY20 8RZ

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:

18/10/2024

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**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 2023 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.

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

**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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's Trustees as a body, for my work or for this report.

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:

21 October 2024

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>RESTRICTED</u>			
	<u>UNRESTRICTED</u>	<u>INCOME</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2023</u>	<u>2022</u>
<u>RECEIPTS</u>				
Membership subscriptions	12,285	-	12,285	10,120
Less: Membership subscriptions paid to HQ	(10,605)	-	(10,605)	(9,108)
Net membership subscriptions retained	1,680	-	1,680	1,012
Income from Activities:-				
In furtherance of Charitable Objectives	3,896	-	3,896	3,240
Investment Income	1,966	-	1,966	1,656
Badges re general account	391	-	391	299
Other income	68	-	68	5,033
Gift Aid	-	-	-	-
GyB Outdoor Shelter Project	-	76,495	76,495	2,000
TOTAL RECEIPTS	8,001	76,495	84,496	13,240
Sale of investments	38,242	-	38,242	-
<u>PAYMENTS</u>				
Charitable Expenditure:-				
a) Costs of Activities for Charitable Objectives	3,695	140,709	144,404	7,450
b) Management and Administration	1,182	-	1,182	1,074
TOTAL PAYMENTS	4,877	140,709	145,586	8,524
<u>NET RECEIPTS/(PAYMENTS)</u>	3,124	(64,214)	(61,090)	4,716
<u>Transfer of funds</u>	(46,781)	46,781	-	-
<u>CASH FUNDS AT 31.12.2022</u>	17,698	17,433	35,131	30,415
<u>CASH FUNDS AT 31.12.2023</u>	12,283	-	12,283	35,131

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	<u>RESTRICTED</u>			
	<u>UNRESTRICTED</u>	<u>INCOME</u>	<u>Total</u>	<u>Total</u>
	<u>FUNDS</u>	<u>FUNDS</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>CASH FUNDS</u>				
Cash at Bank and in Hand	12,283	-	12,283	35,131
TOTAL CASH FUNDS	12,283	-	12,283	35,131
<u>OTHER MONETARY ASSETS</u>				
Debtors	-	-	-	-
	-	-	-	-
<u>INVESTMENT ASSETS</u>				
CAF Bond (Shelter Fund)	-	-	-	39,769
	-	-	-	39,769
<u>ASSETS RETAINED FOR THE</u>				
<u>CHARITY'S OWN USE</u>				
Shelter - Campsite	142,996		142,996	-
Land - Campsite	45,000	-	45,000	45,000
<u>LIABILITIES</u>				
Creditors - Under 1 Year	-	-	-	-
	-	-	-	-

Approved by the Trustees on 18/10/2024 and signed on their behalf by



 D Morris

MONTGOMERY AREA SCOUT COUNCIL
CHARITY NUMBER 513787
NOTES TO THE ACCOUNTS 31 DECEMBER 2023

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 at 31.12.2004 (land) and cost (shelter)

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.

2 Receipts

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Net Membership subscriptions	1,680	9,108
Interest	1,966	1,656
Camp Fees	3,896	3,240
Badges	391	299
GyB Shelter Project	76,495	2,000
Gift Aid	-	-
Other	68	5,033
	<u>84,496</u>	<u>21,336</u>

MONTGOMERY AREA SCOUT COUNCIL

CHARITY NUMBER 513787

NOTES TO THE ACCOUNTS 31 DECEMBER 2023 (CONTINUED)

3 Payments

	<u>2023</u>	<u>2022</u>
<u>Costs of Activities for Charitable Objectives</u>	<u>£</u>	<u>£</u>
Area Expenses	56	179
Gift Aid distribution to groups	-	157
Professional fees	338	314
Newsletter/website	271	270
Hall hire	15	30
Area initiative	250	-
Insurance	372	340
Electricity and water	998	1,261
Trustees expenses	29	-
GyB Shelter Project	140,709	2,287
Training	45	827
Campsite maintenance	1,261	1,215
Bank charges	60	88
Badges re general account	-	482
Total	<u>144,404</u>	<u>7,450</u>
<u>Management and Administration Costs</u>		
Independent Examiner's Fees	<u>1,182</u>	<u>1,074</u>

4 Trustees and other Related Parties

	<u>2023</u>	<u>2022</u>
<u>Trustees expenses</u>	<u>£</u>	<u>£</u>
Number of Trustees who were paid reimbursement of expenses	1	-
Total amount paid	29	-

Trustee expenses have been allocated to the appropriate expenditure category in 2023

There were no other related party transactions

MONTGOMERY AREA SCOUT COUNCIL
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NOTES TO THE ACCOUNTS 31 DECEMBER 2023 (CONTINUED)

	<u>2023</u>	<u>2022</u>
5 <u>Tangible Fixed Asset</u> - Retained for Charity	<u>£</u>	<u>£</u>
Land - Campsite at Pantperthog - at valuation as at 31.12.2004	45,000	45,000
Shelter - at Pantperthog - at valuation as at 31.12.2023	142,996	-
6 <u>Investment Assets</u>		
Market value at beginning of year	39,769	48,188
Net (loss)/gain on revaluation	(39,769)	(8,419)
Market value at end of year	<u>-</u>	<u>39,769</u>
<u>Represented by</u>		
CAF Bond	<u>-</u>	<u>39,769</u>
	<u>-</u>	<u>39,769</u>
7 <u>Designated Funds</u>	<u>2023</u>	<u>2022</u>
Within the unrestricted funds held as cash		
1st Montgomery Scout Group Fund	<u>1,000</u>	<u>4,921</u>
	<u>1,000</u>	<u>4,921</u>

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8 Restricted Funds

The Restricted Fund includes a Shelter Project fund to build a shelter in Snowdonia.

	<u>2023</u>	<u>2022</u>
	£	£
9 <u>Movement of Major Funds</u>		
<u>GyB Shelter Project</u>		
Receipts	76,495	2,000
Payments	(140,709)	(2,287)
Transfers	46,781	-
Net Movement	(17,433)	(287)
Opening Balance	17,433	17,720
Closing Balance	-	17,433

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.

