Independent Examiner's Report to the Trustees of Wiltshire Scout Council

Independent examiner's report to the trustees of Wiltshire Scout Council
I report to the charity trustees on my examination of the accounts of Wiltshire Scout Council (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

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.

Monahans

James Gare FCA DChA

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

3rd July 2025 .....

Wiltshire Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,937	-	29,937	29,339
Charitable activities	5				
Wiltshire Scouts		117,020	-	117,020	178,855
Other trading activities	3	608	-	608	498
Investment income	4	10,315	-	10,315	9,804
Total		157,880	-	157,880	218,496
EXPENDITURE ON					
Raising funds		608	-	608	1,668
Charitable activities	6				
Wiltshire Scouts		224,780	6,287	231,067	283,985
Total		225,388	6,287	231,675	285,653
NET INCOME/(EXPENDITURE)		(67,508)	(6,287)	(73,795)	(67,157)
Transfers between funds	16	20,694	(20,694)	-	-
Net movement in funds		(46,814)	(26,981)	(73,795)	(67,157)
RECONCILIATION OF FUNDS					
Total funds brought forward		703,880	96,220	800,100	867,257
TOTAL FUNDS CARRIED FORWARD		657,066	69,239	726,305	800,100

The notes form part of these financial statements

Wiltshire Scout Council

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	488,166	-	488,166	507,897
CURRENT ASSETS					
Stocks	13	405	-	405	585
Debtors	14	13,767	-	13,767	45,970
Cash at bank		485,497	69,239	554,736	552,165
		499,669	69,239	568,908	598,720
CREDITORS					
Amounts falling due within one year	15	(330,769)	-	(330,769)	(306,517)
NET CURRENT ASSETS		168,900	69,239	238,139	292,203
TOTAL ASSETS LESS CURRENT LIABILITIES		657,066	69,239	726,305	800,100
NET ASSETS		657,066	69,239	726,305	800,100
FUNDS	16				
Unrestricted funds				657,066	703,880
Restricted funds				69,239	96,220
TOTAL FUNDS				726,305	800,100

The financial statements were approved by the Board of Trustees and authorised for issue on 26th June 2025 and were signed on its behalf by:

J Purkis

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J Purkis – Chair

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken exemption from preparing a cash flow statement under the charities SORP as it constitutes a small charity. The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to be a going concern.

The Charity is an unincorporated trust. The charity's governing documents are those of The Scout Association and consist of a Royal Charter.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Membership subscriptions Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in affect held as agents before being paid out.

Grants and donations Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaim on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.

Investment income is included in the accounts when receivable

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:
Buildings - 2% on a straight-line basis
Equipment - 10%-20% at different rates on a straight-line basis.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Creditors
Creditors are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount due.

Cash at bank and cash in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

Financial Risk Management
The Charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustee's annual report for information on how risks are managed. The charity does not have any non-basic financial instruments

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations	-	270
Subscriptions	256,909	235,466
less: membership subscriptions paid on	(226,972)	(206,397)
	29,937	29,339

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3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Badges	608	498

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	10,315	9,804

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Centre income and fees	Wiltshire Scouts	18,932	24,120
Jamboree	Wiltshire Scouts	-	147,486
International trips	Wiltshire Scouts	98,088	7,249
		117,020	178,855

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wiltshire Scouts	228,082	2,985	231,067

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	3,805	3,720
Insurance	5,835	5,411
Premises	21,224	14,081
Repairs	5,475	4,147
Office costs	1,360	1,214
Other costs	11,010	14,402
Jamboree	3,547	169,658
International trips	104,469	4,074
Development project	50,127	43,444
Bad debts	1,500	-
Depreciation	19,730	21,101
	228,082	281,252

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Wiltshire Scouts	431	2,554	2,985

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8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2025 Wiltshire Scouts £	2024 Total activities £
Payroll	421	421
Bank charges	10	-
Independent examination	2,554	2,312
	2,985	2,733

9. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, S Rose, was employed by the Charity as centre cleaner, and earned gross salary of £Nil (2024: £2,160).

There were no other trustees' remuneration or other benefits for the year ended 31 March 2025 nor the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	3,805	3,720
	3,805	3,720

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	1	1

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,339	-	29,339
Charitable activities			
Wiltshire Scouts	178,855	-	178,855
Other trading activities	498	-	498
Investment income	9,804	-	9,804
Total	218,496	-	218,496
EXPENDITURE ON			
Raising funds	1,668	-	1,668
Charitable activities			
Wiltshire Scouts	276,166	7,819	283,985
Total	277,834	7,819	285,653

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11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(59,338)	(7,819)	(67,157)
RECONCILIATION OF FUNDS			
Total funds brought forward	763,218	104,039	867,257
TOTAL FUNDS CARRIED FORWARD	703,880	96,220	800,100

12. TANGIBLE FIXED ASSETS

	Freehold property £	Training and Potterne equipment £	Activity equipment £	Climbing frame and fittings £	Totals £
COST					
At 1 April 2024	775,432	106,901	10,324	15,651	908,308
Disposals	-	(8,891)	-	-	(8,891)
At 31 March 2025	775,432	98,010	10,324	15,651	899,417
DEPRECIATION					
At 1 April 2024	274,319	100,117	10,324	15,651	400,411
Charge for year	15,309	4,422	-	-	19,731
Eliminated on disposal	-	(8,891)	-	-	(8,891)
At 31 March 2025	289,628	95,648	10,324	15,651	411,251
NET BOOK VALUE					
At 31 March 2025	485,804	2,362	-	-	488,166
At 31 March 2024	501,113	6,784	-	-	507,897

13. STOCKS

	2025 £	2024 £
Stocks	405	585

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,299	4,483
Prepayments	11,468	41,487
	13,767	45,970

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15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	778	5,396
Accruals and deferred income	329,991	301,121
	330,769	306,517

Included in accruals and deferred income is deferred income of £327,095 (2024 £298,614) being income received for post year end activities and membership fees for 2025/26.

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	628,880	(17,381)	(35,657)	575,842
Development fund	60,000	(50,127)	50,127	60,000
County Event fund	5,000	-	-	5,000
International fund	10,000	-	6,224	16,224
	703,880	(67,508)	20,694	657,066
Restricted funds				
International	13,674	-	(13,674)	-
Legacy	73,846	(4,607)	-	69,239
Car Park	7,200	(180)	(7,020)	-
Scout Centre	1,500	(1,500)	-	-
	96,220	(6,287)	(20,694)	69,239
TOTAL FUNDS	800,100	(73,795)	-	726,305

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,880	(175,261)	(17,381)
Development fund	-	(50,127)	(50,127)
	157,880	(225,388)	(67,508)
Restricted funds			
Legacy	-	(4,607)	(4,607)
Car Park	-	(180)	(180)
Scout Centre	-	(1,500)	(1,500)
	-	(6,287)	(6,287)
TOTAL FUNDS	157,880	(231,675)	(73,795)

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16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	688,218	(15,894)	(43,444)	628,880
Development fund	60,000	(43,444)	43,444	60,000
County Event fund	5,000	-	-	5,000
International fund	10,000	-	-	10,000
	763,218	(59,338)	-	703,880
Restricted funds				
International	13,674	-	-	13,674
Legacy	74,679	(833)	-	73,846
Car Park	7,378	(178)	-	7,200
Scout Centre	1,500	-	-	1,500
Jamboree	6,808	(6,808)	-	-
	104,039	(7,819)	-	96,220
TOTAL FUNDS	867,257	(67,157)	-	800,100

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	218,496	(234,390)	(15,894)
Development fund	-	(43,444)	(43,444)
	218,496	(277,834)	(59,338)
Restricted funds			
Legacy	-	(833)	(833)
Car Park	-	(178)	(178)
Jamboree	-	(6,808)	(6,808)
	-	(7,819)	(7,819)
TOTAL FUNDS	218,496	(285,653)	(67,157)

Restricted Funds:

International - For the assistance of "scouts" going to international events
Solar Panels - For the supply and fit solar panels to the whole roof at WSC
Legacy - For the upkeep and improvement of WSC
Car Park - For the extension of the car park
Scout Centre - For the upkeep of the centreJamboree - For the funding of equipment to take to Jamboree

Designated Funds:

Development fund - to fund one years worth of development activity
County Event fund - to fund large county events
International fund - to pay hardship grants

Transfers between funds:
Upon review it was determined that the International fund had been fully spent in previous years.
The car park fund transfer relates to purchase of fixed assets from this fund which are held in general funds.

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17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.