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 2026.

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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

James Gare

James Gare FCA DChA
The Institute of Chartered Accountants in England and Wales

Monahans
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17th June 2026

Wiltshire Scout Council

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	311,551	-	311,551	256,909
Charitable activities	5				
Wiltshire Scouts		94,119	-	94,119	117,020
Other trading activities	3	862	-	862	608
Investment income	4	8,445	-	8,445	10,315
Total		414,977	-	414,977	384,852
EXPENDITURE ON					
Raising funds		170	-	170	608
Charitable activities	6				
Wiltshire Scouts		432,836	17,480	450,316	458,039
Total		433,006	17,480	450,486	458,647
NET INCOME/(EXPENDITURE)		(18,029)	(17,480)	(35,509)	(73,795)
RECONCILIATION OF FUNDS					
Total funds brought forward		657,066	69,239	726,305	800,100
TOTAL FUNDS CARRIED FORWARD		639,037	51,759	690,796	726,305

The notes form part of these financial statements

Wiltshire Scout Council

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	13	473,101	-	473,101	488,166
CURRENT ASSETS					
Stocks	14	662	-	662	405
Debtors	15	122,602	-	122,602	13,767
Cash at bank		509,121	51,759	560,880	554,736
		632,385	51,759	684,144	568,908
CREDITORS					
Amounts falling due within one year	16	(466,449)	-	(466,449)	(330,769)
NET CURRENT ASSETS		165,936	51,759	217,695	238,139
TOTAL ASSETS LESS CURRENT LIABILITIES		639,037	51,759	690,796	726,305
NET ASSETS		639,037	51,759	690,796	726,305
FUNDS	17				
Unrestricted funds				639,037	657,066
Restricted funds				51,759	69,239
TOTAL FUNDS				690,796	726,305

The financial statements were approved by the Board of Trustees and authorised for issue on 16th June 2026 and were signed on its behalf by:

Justin Purkis

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Justin Purkis, County 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 and Policy, Organisation & Rules.

Changes in accounting policies
Previously membership fees paid to the Scout association had been shown net of fees received. In conjunction with the Charity Commission, the Scout Association has determined that there is no agency arrangement and therefore fees are shown gross with a corresponding expense.

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 are included in the accounts when receivable.

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

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.

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1. ACCOUNTING POLICIES - continued

Income
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.

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.

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1. ACCOUNTING POLICIES - continued

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

	2026	2025 as restated
	£	£
Donations	432	-
Subscriptions	311,119	256,909
	311,551	256,909

3. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Badges	862	608

4. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	8,445	10,315

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2026	2025
		£	£
Centre income and fees	Wiltshire Scouts	19,781	18,932
Trips	Wiltshire Scouts	74,338	98,088
		94,119	117,020

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6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wiltshire Scouts	446,462	3,854	450,316

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025 as restated
	£	£
Staff costs	650	3,805
Insurance	5,114	5,835
Premises	25,069	21,224
Repairs	17,480	5,475
Office costs	4,837	1,360
Membership Fees	264,520	226,972
Other costs	13,304	11,010
Jamboree	4,105	3,547
Trips	65,190	104,469
Development project	28,597	50,127
Bad debts	443	1,500
Depreciation	17,153	19,730
	446,462	455,054

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Wiltshire Scouts	116	3,738	3,854

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

	2026	2025 as restated
	Wiltshire Scouts	Total activities
	£	£
Payroll	116	421
Bank charges	-	10
Independent examination	3,738	2,554
	3,854	2,985

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9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

10. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	650	3,805
	650	3,805

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

	2026	2025
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 as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	256,909	-	256,909
Charitable activities			
Wiltshire Scouts	117,020	-	117,020
Other trading activities	608	-	608
Investment income	10,315	-	10,315
Total	384,852	-	384,852
EXPENDITURE ON			
Raising funds	608	-	608
Charitable activities			
Wiltshire Scouts	451,752	6,287	458,039
Total	452,360	6,287	458,647
NET INCOME/(EXPENDITURE)	(67,508)	(6,287)	(73,795)
Transfers between funds	20,694	(20,694)	-
Net movement in funds	(46,814)	(26,981)	(73,795)

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11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
RECONCILIATION OF FUNDS			
Total funds brought forward	703,880	96,220	800,100
TOTAL FUNDS CARRIED FORWARD	657,066	69,239	726,305

12. PRIOR YEAR ADJUSTMENT

Previously membership fees paid to the Scout association had been shown net of fees received. In conjunction with the Charity Commission, the Scout Association has determined that there is no agency arrangement and therefore fees are shown gross with a corresponding expense. The 2025 financial statement have been restated to gross up membership fees. Therefore income, and expenditure, has increased by £226,972.

13. TANGIBLE FIXED ASSETS

	Freehold property	Training and Potterne equipment	Activity equipment	Climbing frame and fittings	Totals
	£	£	£	£	£
COST					
At 1 April 2025	775,432	98,010	10,324	15,651	899,417
Additions	-	2,087	-	-	2,087
Disposals	-	(3,108)	(10,324)	(15,651)	(29,083)
At 31 March 2026	775,432	96,989	-	-	872,421
DEPRECIATION					
At 1 April 2025	289,628	95,648	10,324	15,651	411,251
Charge for year	15,307	1,845	-	-	17,152
Eliminated on disposal	-	(3,108)	(10,324)	(15,651)	(29,083)
At 31 March 2026	304,935	94,385	-	-	399,320
NET BOOK VALUE					
At 31 March 2026	470,497	2,604	-	-	473,101
At 31 March 2025	485,804	2,362	-	-	488,166

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14. STOCKS

	2026	2025
	£	£
Stocks	662	405

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	28,829	2,299
Prepayments	93,773	11,468
	122,602	13,767

Included in prepayments are costs of £73,137 (2025: £11,468) which relates to post year end activities.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	21,204	778
Accruals and deferred income	445,245	329,991
	466,449	330,769

Included in accruals and deferred income is deferred income of £439,009 (2025 £327,095) being income received for post year end activities and membership fees for 2026/27.

17. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	575,842	24,334	(35,038)	565,138
Development fund	60,000	(28,596)	28,596	60,000
County Event fund	5,000	-	-	5,000
International fund	16,224	(13,767)	6,442	8,899
	657,066	(18,029)	-	639,037
Restricted funds				
Legacy	69,239	(17,480)	-	51,759
TOTAL FUNDS	726,305	(35,509)	-	690,796

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17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	414,977	(390,643)	24,334
Development fund	-	(28,596)	(28,596)
International fund	-	(13,767)	(13,767)
	414,977	(433,006)	(18,029)
Restricted funds			
Legacy	-	(17,480)	(17,480)
TOTAL FUNDS	414,977	(450,486)	(35,509)

Comparatives for 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

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17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,852	(402,233)	(17,381)
Development fund	-	(50,127)	(50,127)
	384,852	(452,360)	(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	384,852	(458,647)	(73,795)

Restricted Funds:

International - For the assistance of "scouts" going to international events
Legacy - For the upkeep and improvement of WSC
Car Park - For the extension of the car park
Scout Centre - For the upkeep of the centre

Designated Funds:

Development fund - to fund one years worth of development activity
County Event fund - to fund large county events
International fund - to support international scouting activities

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.