

**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 2023.

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.

J Gare

James Gare

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

Date:10th July 2023.....

Wiltshire Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,297	-	28,297	34,257
Charitable activities					
Wiltshire Scouts	5	70,826	-	70,826	15,187
Other trading activities	3	834	-	834	718
Investment income	4	<u>3,164</u>	<u>-</u>	<u>3,164</u>	<u>89</u>
Total		<u>103,121</u>	<u>-</u>	<u>103,121</u>	<u>50,251</u>
EXPENDITURE ON					
Raising funds		184	-	184	2,364
Charitable activities					
Wiltshire Scouts	6	<u>116,507</u>	<u>1,717</u>	<u>118,224</u>	<u>54,362</u>
Total		<u>116,691</u>	<u>1,717</u>	<u>118,408</u>	<u>56,726</u>
NET INCOME/(EXPENDITURE)		(13,570)	(1,717)	(15,287)	(6,475)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>776,788</u>	<u>105,756</u>	<u>882,544</u>	<u>889,019</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>763,218</u></u>	<u><u>104,039</u></u>	<u><u>867,257</u></u>	<u><u>882,544</u></u>

The notes form part of these financial statements

Wiltshire Scout Council

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	520,026	8,973	528,999	545,908
CURRENT ASSETS					
Stocks	13	585	-	585	585
Debtors	14	348,098	-	348,098	120,054
Cash at bank		<u>474,159</u>	<u>95,066</u>	<u>569,225</u>	<u>469,303</u>
		822,842	95,066	917,908	589,942
CREDITORS					
Amounts falling due within one year	15	(579,650)	-	(579,650)	(253,306)
		<u>243,192</u>	<u>95,066</u>	<u>338,258</u>	<u>336,636</u>
NET CURRENT ASSETS					
		<u>243,192</u>	<u>95,066</u>	<u>338,258</u>	<u>336,636</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>
NET ASSETS		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>
FUNDS	16				
Unrestricted funds				763,218	776,788
Restricted funds				<u>104,039</u>	<u>105,756</u>
TOTAL FUNDS				<u>867,257</u>	<u>882,544</u>

The financial statements were approved by the Board of Trustees and authorised for issue on7th July 2023.....
and were signed on its behalf by:

.....*J Purkis*.....
Chair of Trustee – Justin Purkis

Wiltshire Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

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

	2023	2022
	£	£
Donations	512	1,402
Grants	-	8,000
Subscriptions	219,502	203,847
less: membership subscriptions paid on	(191,717)	(178,992)
	<u>28,297</u>	<u>34,257</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Wiltshire Council	<u>-</u>	<u>8,000</u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. OTHER TRADING ACTIVITIES			2023	2022
			£	£
Badges			<u>834</u>	<u>718</u>
4. INVESTMENT INCOME			2023	2022
			£	£
Deposit account interest			<u>3,164</u>	<u>89</u>
5. INCOME FROM CHARITABLE ACTIVITIES			2023	2022
	Activity		£	£
Centre income and fees	Wiltshire Scouts		25,631	15,187
International trips	Wiltshire Scouts		<u>45,195</u>	<u>-</u>
			<u>70,826</u>	<u>15,187</u>
6. CHARITABLE ACTIVITIES COSTS				
		Direct	Support	Totals
		Costs (see	costs (see	
		note 7)	note 8)	
		£	£	£
Wiltshire Scouts		<u>115,607</u>	<u>2,617</u>	<u>118,224</u>
7. DIRECT COSTS OF CHARITABLE ACTIVITIES			2023	2022
			£	£
Staff costs			4,320	2,700
Insurance			4,924	4,837
Premises			12,530	6,385
Repairs			6,856	5,958
Office costs			1,481	1,590
Other costs			14,720	4,432
International trips			42,251	-
Events			7,326	5,975
Depreciation			<u>21,199</u>	<u>20,242</u>
			<u>115,607</u>	<u>52,119</u>
8. SUPPORT COSTS				
		Finance	Governance	Totals
		costs	costs	
		£	£	£
Wiltshire Scouts		<u>495</u>	<u>2,122</u>	<u>2,617</u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. SUPPORT COSTS - continued

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

	2023 Wiltshire Scouts £	2022 Total activities £
Payroll	495	323
Independent examination	<u>2,122</u>	<u>1,920</u>
	<u>2,617</u>	<u>2,243</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, S Rose, is employed by the Charity as centre manager, and earned gross salary of £4,320. (2022: £2,700).

There were no other trustees' remuneration or other benefits for the year ended 31 March 2023 nor the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	<u>4,320</u>	<u>2,700</u>
	<u>4,320</u>	<u>2,700</u>

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

	2023	2022
Employees	<u>1</u>	<u>1</u>

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	34,257	-	34,257
Charitable activities			
Wiltshire Scouts	15,187	-	15,187
Other trading activities	718	-	718
Investment income	<u>89</u>	<u>-</u>	<u>89</u>
Total	<u>50,251</u>	<u>-</u>	<u>50,251</u>
EXPENDITURE ON			
Raising funds	2,364	-	2,364
Charitable activities			
Wiltshire Scouts	<u>52,646</u>	<u>1,716</u>	<u>54,362</u>
Total	<u>55,010</u>	<u>1,716</u>	<u>56,726</u>
NET INCOME/(EXPENDITURE)	(4,759)	(1,716)	(6,475)

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	781,547	107,472	889,019
	<u>776,788</u>	<u>105,756</u>	<u>882,544</u>
TOTAL FUNDS CARRIED FORWARD			

12. TANGIBLE FIXED ASSETS

	Freehold property £	Training and Potterne equipment £	Activity equipment £	Climbing frame and fittings £	Totals £
COST					
At 1 April 2022	775,432	102,611	10,324	15,651	904,018
Additions	<u>-</u>	<u>4,290</u>	<u>-</u>	<u>-</u>	<u>4,290</u>
At 31 March 2023	<u>775,432</u>	<u>106,901</u>	<u>10,324</u>	<u>15,651</u>	<u>908,308</u>
DEPRECIATION					
At 1 April 2022	243,701	88,434	10,324	15,651	358,110
Charge for year	<u>15,309</u>	<u>5,890</u>	<u>-</u>	<u>-</u>	<u>21,199</u>
At 31 March 2023	<u>259,010</u>	<u>94,324</u>	<u>10,324</u>	<u>15,651</u>	<u>379,309</u>
NET BOOK VALUE					
At 31 March 2023	<u>516,422</u>	<u>12,577</u>	<u>-</u>	<u>-</u>	<u>528,999</u>
At 31 March 2022	<u>531,731</u>	<u>14,177</u>	<u>-</u>	<u>-</u>	<u>545,908</u>

13. STOCKS

	2023 £	2022 £
Stocks	<u>585</u>	<u>585</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	2,357	131
Prepayments	<u>345,741</u>	<u>119,923</u>
	<u>348,098</u>	<u>120,054</u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	212,296	1,053
Social security and other taxes	24	(23)
Other creditors	313	605
Accruals and deferred income	<u>367,017</u>	<u>251,671</u>
	<u>579,650</u>	<u>253,306</u>

Included in accruals and deferred income is deferred income of £363,878 (2022 £248,572) being income received for post year end activities and membership fees for 2023/24.

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	776,788	(13,570)	(75,000)	688,218
Development fund	-	-	60,000	60,000
County Event fund	-	-	5,000	5,000
International fund	-	-	10,000	10,000
	<u>776,788</u>	<u>(13,570)</u>	-	763,218
Restricted funds				
International	13,674	-	-	13,674
Legacy	76,220	(1,539)	-	74,681
Car Park	7,554	(178)	-	7,376
Scout Centre	1,500	-	-	1,500
Jamboree	6,808	-	-	6,808
	<u>105,756</u>	<u>(1,717)</u>	-	104,039
TOTAL FUNDS	<u>882,544</u>	<u>(15,287)</u>	-	<u>867,257</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	103,121	(116,691)	(13,570)
Restricted funds			
Legacy	-	(1,539)	(1,539)
Car Park	-	(178)	(178)
	-	(1,717)	(1,717)
TOTAL FUNDS	<u>103,121</u>	<u>(118,408)</u>	<u>(15,287)</u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	781,547	(4,759)	776,788
Restricted funds			
International	13,674	-	13,674
Legacy	77,758	(1,538)	76,220
Car Park	7,732	(178)	7,554
Scout Centre	1,500	-	1,500
Jamboree	<u>6,808</u>	<u>-</u>	<u>6,808</u>
	<u>107,472</u>	<u>(1,716)</u>	<u>105,756</u>
TOTAL FUNDS	<u><u>889,019</u></u>	<u><u>(6,475)</u></u>	<u><u>882,544</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,251	(55,010)	(4,759)
Restricted funds			
Legacy	-	(1,538)	(1,538)
Car Park	<u>-</u>	<u>(178)</u>	<u>(178)</u>
	<u>-</u>	<u>(1,716)</u>	<u>(1,716)</u>
TOTAL FUNDS	<u><u>50,251</u></u>	<u><u>(56,726)</u></u>	<u><u>(6,475)</u></u>

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 centre
 Jamboree - For the funding of equipment to take to Jamboree

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.