

WILTSHIRE SCOUT COUNCIL

England & Wales · Charity number 1025277

Details

Status Registered

Legal form Other

Registered 1993-08-23

Register [View on the Charity Commission register](#)

Contact

Address Wiltshire County Scout Centre
Potterne Wick
Potterne
Devizes
Wiltshire
SN10 5QT

Phone 01249248516

Email scoutcentre@wiltshirescouts.org.uk

Website www.wiltshirescouts.org.uk

Activities

Objects: 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

Activities: Scouting actively engages and supports young people in their personal development empowering them to make a positive contribution to society

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£157,880	£231,675	-	-
2024-03-31	£218,496	£285,653	-	-
2023-03-31	£103,121	£118,408	-	-
2022-03-31	£50,251	£56,726	-	-
2021-03-31	£77,247	£48,239	-	-

Trustees

Name	Role	Appointed
JUSTIN PURKIS	Chair	2016-09-14
Daniel Bavister		2020-07-14
David Leonard Waspe		2016-07-05
De Jones		2025-07-22
Dr Thomas John Dobson		2020-07-14
Elinor Wood		2026-05-19
ROGER FREDERICK REEVES		
Richard John Skerrett Holmes		2021-07-15
Thomas Peter Roberts		2023-07-18

Accounts

**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	<u>10,315</u>	<u>-</u>	<u>10,315</u>	<u>9,804</u>
Total		<u>157,880</u>	<u>-</u>	<u>157,880</u>	<u>218,496</u>
EXPENDITURE ON					
Raising funds		608	-	608	1,668
Charitable activities	6				
Wiltshire Scouts		<u>224,780</u>	<u>6,287</u>	<u>231,067</u>	<u>283,985</u>
Total		<u>225,388</u>	<u>6,287</u>	<u>231,675</u>	<u>285,653</u>
NET INCOME/(EXPENDITURE)		(67,508)	(6,287)	(73,795)	(67,157)
Transfers between funds	16	<u>20,694</u>	<u>(20,694)</u>	<u>-</u>	<u>-</u>
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		<u>485,497</u>	<u>69,239</u>	<u>554,736</u>	<u>552,165</u>
		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

The notes form part of these financial statements

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

.....
J Purkis – Chair

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

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 2025

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	<u>(226,972)</u>	<u>(206,397)</u>
	<u>29,937</u>	<u>29,339</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Badges	<u>608</u>	<u>498</u>

4. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	<u>10,315</u>	<u>9,804</u>

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	<u>98,088</u>	<u>7,249</u>
		<u>117,020</u>	<u>178,855</u>

6. CHARITABLE ACTIVITIES COSTS

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

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	<u>19,730</u>	<u>21,101</u>
	<u>228,082</u>	<u>281,252</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Wiltshire Scouts	<u>431</u>	<u>2,554</u>	<u>2,985</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>2,554</u>	<u>2,312</u>
	<u><u>2,985</u></u>	<u><u>2,733</u></u>

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	<u>3,805</u>	<u>3,720</u>
	<u><u>3,805</u></u>	<u><u>3,720</u></u>

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

	2025	2024
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	29,339	-	29,339
Charitable activities			
Wiltshire Scouts	178,855	-	178,855
Other trading activities	498	-	498
Investment income	<u>9,804</u>	<u>-</u>	<u>9,804</u>
Total	<u><u>218,496</u></u>	<u><u>-</u></u>	<u><u>218,496</u></u>
EXPENDITURE ON			
Raising funds	1,668	-	1,668
Charitable activities			
Wiltshire Scouts	<u>276,166</u>	<u>7,819</u>	<u>283,985</u>
Total	<u><u>277,834</u></u>	<u><u>7,819</u></u>	<u><u>285,653</u></u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

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	<u>11,468</u>	<u>41,487</u>
	<u>13,767</u>	<u>45,970</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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	Transfers	At
	£	movement	between	31.3.25
		in funds	funds	£
		£	£	
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	<u>10,000</u>	<u>-</u>	<u>6,224</u>	<u>16,224</u>
	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)

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	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	<u>-</u>	<u>(43,444)</u>	<u>(43,444)</u>
	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.

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. RELATED PARTY DISCLOSURES

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

**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	<u>10,315</u>	<u>-</u>	<u>10,315</u>	<u>9,804</u>
Total		<u>157,880</u>	<u>-</u>	<u>157,880</u>	<u>218,496</u>
EXPENDITURE ON					
Raising funds		608	-	608	1,668
Charitable activities	6				
Wiltshire Scouts		<u>224,780</u>	<u>6,287</u>	<u>231,067</u>	<u>283,985</u>
Total		<u>225,388</u>	<u>6,287</u>	<u>231,675</u>	<u>285,653</u>
NET INCOME/(EXPENDITURE)		(67,508)	(6,287)	(73,795)	(67,157)
Transfers between funds	16	<u>20,694</u>	<u>(20,694)</u>	<u>-</u>	<u>-</u>
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		<u>485,497</u>	<u>69,239</u>	<u>554,736</u>	<u>552,165</u>
		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

The notes form part of these financial statements

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

.....
J Purkis – Chair

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

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 2025

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	<u>(226,972)</u>	<u>(206,397)</u>
	<u>29,937</u>	<u>29,339</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Badges	<u>608</u>	<u>498</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>10,315</u>	<u>9,804</u>

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	<u>98,088</u>	<u>7,249</u>
		<u>117,020</u>	<u>178,855</u>

6. CHARITABLE ACTIVITIES COSTS

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

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	<u>19,730</u>	<u>21,101</u>
	<u>228,082</u>	<u>281,252</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Wiltshire Scouts	<u>431</u>	<u>2,554</u>	<u>2,985</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>2,554</u>	<u>2,312</u>
	<u><u>2,985</u></u>	<u><u>2,733</u></u>

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	<u>3,805</u>	<u>3,720</u>
	<u><u>3,805</u></u>	<u><u>3,720</u></u>

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

	2025	2024
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	29,339	-	29,339
Charitable activities			
Wiltshire Scouts	178,855	-	178,855
Other trading activities	498	-	498
Investment income	<u>9,804</u>	<u>-</u>	<u>9,804</u>
Total	<u><u>218,496</u></u>	<u><u>-</u></u>	<u><u>218,496</u></u>
EXPENDITURE ON			
Raising funds	1,668	-	1,668
Charitable activities			
Wiltshire Scouts	<u>276,166</u>	<u>7,819</u>	<u>283,985</u>
Total	<u><u>277,834</u></u>	<u><u>7,819</u></u>	<u><u>285,653</u></u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

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	<u>11,468</u>	<u>41,487</u>
	<u>13,767</u>	<u>45,970</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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	<u>10,000</u>	<u>-</u>	<u>6,224</u>	<u>16,224</u>
	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)

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	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.

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. RELATED PARTY DISCLOSURES

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



Wiltshire Scout Council

***Trustees Annual Report
& Accounts***

for the year ending

31 March 2025

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2025

A. Objectives and Activities

Summary of the objects of the charity as set out in its governing document	The objectives of the charity are as a part of the Scout Association. The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting As Scouts we are guided by these values Integrity – We act with integrity; we are honest, trustworthy and loyal Respect – We have self-respect and respect for others Care – We support others and take care of the world in which we live Belief - We explore our faiths, beliefs and attitudes Co-operation – We make a positive difference; we co-operate with others and make friends The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - take responsibility and make choices - undertake new and challenging activities - make and live by their promise
Summary of the main activities in relation to these objects	The County's main function is to support the seven Districts in achieving the strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme delivery. As a County, the main activities during the last twelve months have been: 1. Providing management, leadership, governance and support, in partnership with Headquarters and the South-West Region Growth and Communities Team, including our very own three locally employed Local Growth Officers, in ensuring that Scouting continued to grow throughout the County. The 2025 census saw a 3% increase (179) giving a total of 6,224 in 4-18 year old youth members, and a 1% increase (15) giving a total 1,975 in adult volunteers compared to last year's census outcome. This was significantly above national averages. 2. Supporting the development and delivery of quality programmes and activities to young people across the County and in the Districts and their respective Groups, including the provision of dedicated development and programme support. This support is aimed at increasing the number of adult volunteers, reducing waiting lists to join, growing small Groups, introducing new Sections to those Groups that do not have a full complement of Sections and reaching into areas where there is limited or no Scouting provision at present. 3. Providing County-run events for all those involved in Scouting, including activity days / County competitions for Squirrels, Beavers, Cubs, Scouts, Explorer Scouts and Young Leaders. 4. Running a twice yearly, combined face-to-face and online trainer-led, modular based Section Leader, Manager and Supporter training programme for all adult volunteer members. Providing on-going bespoke online training and personalised support for County, District and Group Trustee Boards and their Sub-Committees. 5. Providing active County-wide support for the Scout Association's transformational changes that were implemented in November 2024 and continue to be implemented throughout 2025, supporting those logging into the new membership system, updating their profiles and accessing 'Growing Roots' and 'Branching Out' learning opportunities including mandatory safety and safeguarding training modules. 6. Actively participating in Regional and Headquarters support

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2025

	meetings for County Chairs, County Lead Volunteers, County Youth Leads, County Programme, Volunteer Development and Support Team Leads, including County Growth Sub Team Leads and County Learning Team Leads. Additional Headquarters support meetings for County Transformation Leads and their 'Go-Live' teams remain extant to address changeover challenges.
Public Benefit	The County meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

B. Achievements and performance

Summary of the main achievements of the charity during the year	The County Scout Centre continues to be used for adult learning residential weekends, County Trustee Board meetings, Section-based activities and large scale, whole County events. It is also continued to be use by external agencies and organisations. During 2024/2025, a local Explorer Unit and Scout Group have made use of the centre and its facilities as their Headquarters. This reporting period has seen a marked increase in both national and international nights away experiences, whether this has been under canvas, in tented accommodation, or in the use of hotels or similar venues, particularly during abroad visits and expeditions. Scout Groups and their Sections are reaping the benefits of such experiences in the development and wellbeing of young people. Examples of home nights away experiences undertaken include Groups and Sections making use of Wiltshire Scout Centre or going further afield to venues in other Counties such as Horner Wood Campsite in West Somerset, Woodhouse Park Scout Activity Centre in Bristol, Our annual Midwinter Expedition, which on this occasion was held in Ennerdale, the Lake District between Christmas and New Year, and taking part in Strategy and Evolution – an event specifically aimed at the Scouts, Explorers, Guides and Rangers age range, held in Cirencester, Gloucestershire. The main County-run event of the year was the Wiltshire 'Weekender' camp held at Wiltshire Scout Centre in September 2024. This event saw a large number of Squirrels, Beavers, Cubs, Scouts and Explorers camping together and actively taking part in a number of exciting, challenging and adventurous activities delivered by our adult volunteers and supported by external activity providers. Activities ranged from arts and crafts, air rifle shooting to bouncy castles, tomahawk throwing, archery and a climbing wall, ably delivered by the Army. Examples of international visits abroad include 1st Ramsbury Scouts visit to Kandersteg International Scout Centre in Switzerland, a venue where Salisbury and South Wiltshire District will also be visiting at the end of July 2025, County Skiing Expedition to Gressoney, Aosta Valley, Italy back in February, and Roverway in Norway last July, which also saw a number of our members volunteering for International Service Team roles. Training for Adult Leaders, Managers and Supporters has been and continues to be successfully delivered using a combination of both face to face and online delivered training sessions by members of the County Adult Training Sub-Team and locally, within Districts, carried out by suitably qualified and experienced leaders. This training has included mandatory ongoing learning for example, safety, safeguarding, GDPR, Trustee Introductory and First Aid training. County-led face to face training has predominantly taken place at Wiltshire Scout Centre. As a result of the additional mandatory training and support offered, the number of those outstanding in safety and safeguarding training has significantly reduced to below the HQ directed maximum of 5% of membership and is currently just 1% of the total adult membership for the County, with a number of Districts reporting 0%, ensuring that our membership remains compliant with our Policy, Organisation, Rules and central directives.
--	---

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2025

	In line with our growth and development over the reporting period, our Squirrel, Beaver, Cub, Scout, Explorer Scout and Network members from across the seven Districts continue to deliver exciting, challenging and fun-packed quality programmes and therefore meeting our 'Skills for Life' (now 'Reflect, Refocus and Renew') objectives, including taking part in The Scout Association's national and international activities and events. The main focus continues to be on recruiting, inducting, training and retaining young people and adult volunteers, that will enable those young people currently on waiting lists to join Scouting and learn valuable skills for life. In support of this, the County has recruited two Local Growth Assistants and a Local Growth Officer (since 1st April 2025, these roles have changed to three Local Growth Officers), who are directly managed by the County Growth Team Lead and a Manager from the HQ Local Growth and Communities Team, who are contracted to work on specified and agreed projects across all areas, that is, Districts, Groups and Sections within the County to ensure that we continue to grow, year on year, as a youth organisation in Wiltshire.
--	---

C. Finance review

Policy on Reserves	The total funds are £726,305 of which £69,239 are restricted for specific purposes, including for legacies gifted. Of the total funds, £488,166 are held as fixed assets (including the Wiltshire Scout Centre). At 31st March 2025 the charity had net unrestricted current assets of £168,900, which includes deferred and amounts received in advance for future events. The County's policy on reserves has been to hold the equivalent of a year's lettings plus funds be able to continue with our development work on growing the movement. This equates to £40,000. Any additional funds will be to develop the activities offering made available to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties.
Further financial review details	The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies
Finance review	The Total income for the year was £157,880 (2024 £218,496) and the total expenditure £231,6575 (2024 £285,653) The decrease in income and costs reflects receipts and payments in respect of the 2023 World Scout Jamboree, as well as a reduction in lettings for the Wiltshire Scout Centre, which also saw an increase in running costs. The net current assets at year-end were £238,139 (2024 £292,203).

D. Structure, governance and management

Type of governing document	The County'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 (POR) of The Scout Association.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.
Additional governance issues	The County is managed by the County Board of Trustees, the members of which are the "charity Trustees" of the Scout County which is an educational charity. As charity trustees they are responsible for complying

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2025

	with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. In addition the Board of Trustees maintain appropriate governance policies and a Risk Register, which are reviewed periodically. The Board, who meet 6 times a year, consist of 9 Independent members: • 4 Ex – officio (Chair, County Lead Volunteer, County Youth Lead Treasurer) • 5 Appointed Members Board is supported by a Board Administrator. All of the Trustee Board complete Being a Scout Trustee learning within the first six months of joining the Board, they also complete other Scout Association mandatory learning as required. This Board exists to support the District and Group Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good working order and everyone follows legal requirements and the organisations policy rules. It is also responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly. This includes responsibility for: • Developing and maintaining a risk register, including putting in place appropriate mitigations; • Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting; • Promoting a positive image of Scouting in the community, as well as its development; • Ensuring that County property is appropriately managed; • Maintaining appropriate insurance of persons, property and equipment; • Assisting in the recruitment of leaders and other adult support; • Having an open and transparent selection process for the recruitment of Trustees; • Appointing any sub committees that may be required; • Appointing County Administrators and Advisors other than those who are elected; • Ensuring effective administration is in place to support the Board of Trustees; • Ensuring compliance with applicable governance and charity regulations; • Ensuring transparency of operations, including in the preparation of accounts and holding and AGM; • Ensuring compliance with Data Protection legislation; • Acting as a responsible employer for any employees, who are effectively managed. The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered
--	--

E. Plans for Future Periods

Plans for future Periods	To ensure the continued support of Scouting and its growth in Wiltshire. To support the viability of the County Scout Centre and to develop the offer of activities.
---------------------------------	--

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2025

--	--

F. Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	Wiltshire County Scout Centre, Potterne Wick, Wiltshire SN10 5QT

The charity holds the title to the property belonging to it.

Names of the charity trustees who manage the charity

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Dame Sarah Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Barley	County Commissioner	
3	M Nevill	Youth Commissioner	
	S Rose	Secretary	Resigned 24 th July 2024
	P Ingram	Treasurer	Resigned 24 th July 2024
4	R Holmes	Treasurer	Appointed 24 th July 2024
	Appointed		
5	R Reeves		
6	T Roberts		
7	D Waspe		
8	T Dobson		
9	D Bavister		
	Co-opted		
	-		

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	James Gare, Monahans	Hermes House, Fire Fly Avenue, Swindon, SN2 2GA

G. Declaration

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees by:

Signature	J Purkis
Full name	Justin Purkis
Position held	County Chair
Date	26th June 2025

Accounts



Wiltshire Scout Council

Trustees Annual Report

and Accounts

for the year ending

31 March 2024

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2024

A. Objectives and Activities

Summary of the objects of the charity as set out in its governing document	The objectives of the charity are as a part of the Scout Association. The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting As Scouts we are guided by these values Integrity – We act with integrity; we are honest, trustworthy and loyal Respect – We have self-respect and respect for others Care – We support others and take care of the world in which we live Belief - We explore our faiths, beliefs and attitudes Co-operation – We make a positive difference; we co-operate with others and make friends The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - take responsibility and make choices - undertake new and challenging activities - make and live by their promise - gain skills for life
Summary of the main activities in relation to these objects	The County's main function is to support the seven Districts in achieving the strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme. As a County, the main activities during the last twelve months have been: 1. Providing management, leadership, governance and support, in partnership with the Headquarters and South West Region Growth and Communities Teams in ensuring Scouting continued to grow throughout the County. The 2024 census saw a 4% increase (231) giving a total of 6,045 in 4-18 year old youth members, and a 4% increase (70) giving a total 1,960 in adult volunteers compared to last year's census outcome. 2. Supporting the development and delivery of quality programmes and activities to young people across the County and in the Districts and their Groups, including by the provision of dedicated development and programme support. This support is aimed at increasing the number of adult volunteers, reducing waiting lists to join, growing small Groups, introducing Sections to those Groups that do not have a full complement of Sections and reaching into areas where there is limited or no Scouting provision at present. 3. Providing County-wide events for all those involved in Scouting, including activity days / County competitions for Squirrels, Beavers, Cubs and Scouts. 4. Running a twice yearly, combined face-to-face and online tutor-led modular based Section Leader, Manager and Supporter training programme for all adult members. Providing on-going bespoke online training and personalised support for County, District and Group Trustee Boards and their Sub-Committees. 5. Providing active County-wide support for the Scout Association transformational changes that are being implemented though 2024 and 2025. 6. Participating in online Regional Support Meetings for County Chairs, County Commissioners (Lead Volunteer), County Youth Commissioners (Youth Lead) and Deputy County Commissioners for Development (Growth Lead), Programme Support (Programme Team Lead) and youth-shaped support, including updating and upskilling County Training Managers. For the ongoing 20204/2025 transformation programme the Transformation Lead attends monthly HQ briefings and regularly updates Districts and County on progress and actions required.

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2024

Public Benefit	The County meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.
-----------------------	---

B. Achievements and performance

Summary of the main achievements of the charity during the year	The County Scout Centre continues to be used for adult training weekends, County Trustee Board meetings, Section based activities and large scale, whole County events. It has also seen the continued use by external agencies. International Scouting events have now fully returned including a World Scout Jamboree to South Korea in July 2023, European skiing expeditions in Italy and Andorra and numerous nights' away experiences both within the County and at campsites and venues outside of the County. In addition to this, the County Activities Team held their Mid-Winter Expedition between Christmas and the New Year at Ingleton, North Yorkshire. Training for Adult Leaders, Managers and Supporters has been and continues to be successfully delivered using a combination of both face to face and online delivered training sessions by members of the County Adult Training Team and locally, within Districts, by suitably qualified and experienced leaders. This training has included mandatory ongoing learning for example, safety, safeguarding, GDPR, Trustee Introductory and First Aid training. County led face to face training has predominantly taken place at Wiltshire Scout Centre. As a result of the additional mandatory training and support offered, the number of those outstanding in safety and safeguarding training has significantly reduced to below the HQ directed maximum of 5% of membership and is currently just 1% of the total adult membership for the County, with a number of Districts reporting 0%, ensuring that our membership remains compliant with our Policy, Organisation, Rules and central directives. In line with our growth and development over the reporting period, our Squirrel, Beaver, Cub, Scout, Explorer and Network members from all seven Districts continue to deliver exciting and fun-packed quality programmes and therefore meeting our skills for life objectives, including taking part in The Scout Association's national activities and events. The focus continues to be on recruiting, inducting, training and retaining young people and adult volunteers that will enable those young people currently on waiting lists join Scouting and learn valuable skills for life. In support of this, the County has recruited two Local Growth Assistants and a Local Growth officer, managed by the County Growth Lead and officers of the HQ Local Growth and Communities Team, who will work on specified projects across all areas of the County to ensure that we continue to grow as a youth organisation in Wiltshire.
--	--

C. Finance review

Policy on Reserves	The total funds are £800,100 of which £96,220 are restricted for specific purposes, including for legacies gifted. Of the total funds, £507,897 are held as fixed assets (including the Wiltshire Scout Centre). At 31st March 2024 the charity had net unrestricted current assets of £203,943, which includes deferred and amounts received in advance for future events. The County's policy on reserves has been to hold the equivalent of a year's lettings plus a fund for redecorating the centre every four years and to be able to continue with our development work on growing the movement. This equates to £30,000. Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties, and also to support the return to Scouting.
---------------------------	---

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2024

Further financial review details	The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies
Finance review	The Total income for the year was £218,496 (2023 £103,132) and the total expenditure £285,653 (2023 £118,408) The increase in income and costs reflects the relative timing of membership levy, receipts and payments in respect of the 2023 World Scout Jamboree, and the return to full scouting post pandemic The net current assets at year-end were £292,203 (2023 £338,258).

D. Structure, governance and management

Type of governing document	The County'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 (POR) of The Scout Association.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.
Additional governance issues	The County is managed by the County Board of Trustees, the members of which are the "charity Trustees" of the Scout County 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 Commission as appropriate. In addition the Board of Trustees maintain appropriate governance policies and a Risk Register, which are reviewed periodically. The Board, who meet 6 times a year, consist of 11 Independent members: • 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer) • 3 Elected Members • 3 Nominated Members This Board exists to support the District and Group Leaders in meeting the responsibilities of their appointments. It is responsible for ensuring the charity is well managed, carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly. This includes responsibility for: • Developing and maintaining a risk register, including putting in place appropriate mitigations; • Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting; • Promoting a positive image of Scouting in the community, as well as its development; • Ensuring that County property is appropriately managed; • Maintaining appropriate insurance of persons, property and equipment; • Assisting in the recruitment of leaders and other adult support; • Having an open and transparent selection process for the recruitment of Trustees; • Appointing any sub committees that may be required; • Appointing County Administrators and Advisors other than those who are elected; • Ensuring effective administration is in place to support the Board of Trustees; • Ensuring compliance with applicable governance and charity regulations;

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2024

	- Ensuring transparency of operations, including in the preparation of accounts and holding and AGM; - Ensuring compliance with Data Protection legislation; - Acting as a responsible employer for any employees, who are effectively managed. The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include tow signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered
--	--

E. Plans for Future Periods

Plans for future Periods	To ensure the continued support of Scouting in Wiltshire. To ensure the long term future of the County Scout Centre and to develop the offer of well managed and available outdoor activities.
---------------------------------	--

F. Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	Wiltshire County Scout Centre, Potterne Wick, Wiltshire SN10 5QT

The charity holds the title to the property belonging to it.

Names of the charity trustees who manage the charity

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Mrs S R Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Barley	County Commissioner	
3	M Nevill	Youth Commissioner	
4	S Rose	Secretary	
5	P Ingram	Treasurer	
	Nominated		
6	R Reeves		
7	R Holmes		
8	T Roberts		
	Elected		
	G Thornton		Resigned 17 th July 2023
	I McLean		Resigned 17 th July 2023
9	D Waspe		
10	T Dobson		
11	D Bavister		
	Co-opted		
	D Jones		Resigned 17 th July 2023

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	James Gare, Monahans	Hermes House, Fire Fly Avenue, Swindon, SN2 2GA

Wiltshire Scout Council
Trustee Report
for the Year Ended 31 March 2024

G. Declaration

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

Signed on behalf of the charity's trustees by:

Signature	<i>J Purkis</i>
-----------	-----------------

Full name	Justin Purkis
Position held	County Chair
Date	27 th June 2024

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 2024.

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.



James Gare FCA DChA

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

Date: 28 June 2024.

Wiltshire Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,339	-	29,339	28,297
Charitable activities	5				
Wiltshire Scouts		178,855	-	178,855	70,826
Other trading activities	3	498	-	498	834
Investment income	4	<u>9,804</u>	<u>-</u>	<u>9,804</u>	<u>3,164</u>
Total		<u>218,496</u>	<u>-</u>	<u>218,496</u>	<u>103,121</u>
 EXPENDITURE ON					
Raising funds		1,668	-	1,668	184
Charitable activities	6				
Wiltshire Scouts		<u>276,166</u>	<u>7,819</u>	<u>283,985</u>	<u>118,224</u>
Total		<u>277,834</u>	<u>7,819</u>	<u>285,653</u>	<u>118,408</u>
 NET INCOME/(EXPENDITURE)		(59,338)	(7,819)	(67,157)	(15,287)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>703,880</u></u>	<u><u>96,220</u></u>	<u><u>800,100</u></u>	<u><u>867,257</u></u>

Wiltshire Scout Council

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	499,937	7,960	507,897	528,999
CURRENT ASSETS					
Stocks	13	585	-	585	585
Debtors	14	45,970	-	45,970	348,098
Cash at bank		<u>463,905</u>	<u>88,260</u>	<u>552,165</u>	<u>569,225</u>
		510,460	88,260	598,720	917,908
CREDITORS					
Amounts falling due within one year	15	(306,517)	-	(306,517)	(579,650)
NET CURRENT ASSETS		<u>203,943</u>	<u>88,260</u>	<u>292,203</u>	<u>338,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>703,880</u>	<u>96,220</u>	<u>800,100</u>	<u>867,257</u>
NET ASSETS		<u>703,880</u>	<u>96,220</u>	<u>800,100</u>	<u>867,257</u>
FUNDS	16				
Unrestricted funds				703,880	763,218
Restricted funds				<u>96,220</u>	<u>104,039</u>
TOTAL FUNDS				<u>800,100</u>	<u>867,257</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .27th June 2024 and were signed on its behalf by:

J Purkis

.....
Chair of Trustees – J Purkis

Notes to the Financial Statements
for the Year Ended 31 March 2024

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 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 2024

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

	2024	2023
	£	£
Donations	268	512
Subscriptions	235,468	219,502
less: membership subscriptions paid on	(206,397)	(191,717)
	<u>29,339</u>	<u>28,297</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Badges	<u>498</u>	<u>834</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>9,804</u>	<u>3,164</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
		£	£
Centre income and fees	Activity		
	Wiltshire Scouts	24,120	25,631
Jamboree	Wiltshire Scouts	147,486	-
International trips	Wiltshire Scouts	<u>7,249</u>	<u>45,195</u>
		<u>178,855</u>	<u>70,826</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wiltshire Scouts	<u>281,252</u>	<u>2,733</u>	<u>283,985</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	3,720	4,320
Insurance	5,411	4,924
Premises	14,081	12,530
Repairs	4,147	6,856
Office costs	1,214	1,481
Other costs	14,402	14,720
Jamboree	169,658	-
International trips	4,074	42,251
Events	-	7,326
Development project	43,444	-
Depreciation	<u>21,101</u>	<u>21,199</u>
	<u>281,252</u>	<u>115,607</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Wiltshire Scouts	<u>421</u>	<u>2,312</u>	<u>2,733</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. SUPPORT COSTS - continued

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

	2024 Wiltshire Scouts £	2023 Total activities £
Payroll	421	495
Independent examination	<u>2,312</u>	<u>2,122</u>
	<u>2,733</u>	<u>2,617</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, S Rose, is employed by the Charity as centre cleaner, and earned gross salary of £2,160 (2023: £4,320).

There were no other trustees' remuneration or other benefits for the year ended 31 March 2024 nor the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	<u>3,720</u>	<u>4,320</u>
	<u>3,720</u>	<u>4,320</u>

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

	2024	2023
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	28,297	-	28,297
Charitable activities			
Wiltshire Scouts	70,826	-	70,826
Other trading activities	834	-	834
Investment income	<u>3,164</u>	<u>-</u>	<u>3,164</u>
Total	<u>103,121</u>	<u>-</u>	<u>103,121</u>
EXPENDITURE ON			
Raising funds	184	-	184
Charitable activities			
Wiltshire Scouts	<u>116,507</u>	<u>1,717</u>	<u>118,224</u>
Total	<u>116,691</u>	<u>1,717</u>	<u>118,408</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(13,570)	(1,717)	(15,287)
RECONCILIATION OF FUNDS			
Total funds brought forward	776,788	105,756	882,544
TOTAL FUNDS CARRIED FORWARD	<u>763,218</u>	<u>104,039</u>	<u>867,257</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Training and Potterne equipment £	Activity equipment £	Climbing frame and fittings £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>775,432</u>	<u>106,901</u>	<u>10,324</u>	<u>15,651</u>	<u>908,308</u>
DEPRECIATION					
At 1 April 2023	259,010	94,324	10,324	15,651	379,309
Charge for year	<u>15,309</u>	<u>5,793</u>	-	-	<u>21,102</u>
At 31 March 2024	<u>274,319</u>	<u>100,117</u>	<u>10,324</u>	<u>15,651</u>	<u>400,411</u>
NET BOOK VALUE					
At 31 March 2024	<u>501,113</u>	<u>6,784</u>	-	-	<u>507,897</u>
At 31 March 2023	<u>516,422</u>	<u>12,577</u>	-	-	<u>528,999</u>

13. STOCKS

	2024 £	2023 £
Stocks	<u>585</u>	<u>585</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,483	2,357
Prepayments	<u>41,487</u>	<u>345,741</u>
	<u>45,970</u>	<u>348,098</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	5,396	212,296
Social security and other taxes	-	24
Other creditors	-	313
Accruals and deferred income	<u>301,121</u>	<u>367,017</u>
	<u><u>306,517</u></u>	<u><u>579,650</u></u>

Included in accruals and deferred income is deferred income of £298,614 (2023 £363,878) being income received for post year end activities and membership fees for 2023/24.

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement	Transfers between funds	At 31.3.24
	£	in funds	£	£
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	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
	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	<u>6,808</u>	<u>(6,808)</u>	<u>-</u>	<u>-</u>
	104,039	(7,819)	-	96,220
TOTAL FUNDS	<u><u>867,257</u></u>	<u><u>(67,157)</u></u>	<u><u>-</u></u>	<u><u>800,100</u></u>

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	<u>-</u>	<u>(43,444)</u>	<u>(43,444)</u>
	218,496	(277,834)	(59,338)
Restricted funds			
Legacy	-	(833)	(833)
Car Park	-	(178)	(178)
Jamboree	<u>-</u>	<u>(6,808)</u>	<u>(6,808)</u>
	<u>-</u>	<u>(7,819)</u>	<u>(7,819)</u>
TOTAL FUNDS	<u><u>218,496</u></u>	<u><u>(285,653)</u></u>	<u><u>(67,157)</u></u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for 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>	-	<u>763,218</u>
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	<u>6,808</u>	<u>-</u>	<u>-</u>	<u>6,808</u>
	<u>105,756</u>	<u>(1,717)</u>	-	<u>104,039</u>
TOTAL FUNDS	<u><u>882,544</u></u>	<u><u>(15,287)</u></u>	<u><u>-</u></u>	<u><u>867,257</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	103,121	(116,691)	(13,570)
Restricted funds			
Legacy	-	(1,539)	(1,539)
Car Park	<u>-</u>	<u>(178)</u>	<u>(178)</u>
	<u>-</u>	<u>(1,717)</u>	<u>(1,717)</u>
TOTAL FUNDS	<u><u>103,121</u></u>	<u><u>(118,408)</u></u>	<u><u>(15,287)</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 and maintenance of the car park
Scout Centre - For the upkeep of the centre
Jamboree - For the funding of young people and equipment to take to Jamboree

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts



Wiltshire Scout Council

Trustees Annual Report

and Accounts

for the year ending

31 March 2023

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

A. Objectives and Activities

Summary of the objects of the charity as set out in its governing document	The objectives of the charity are as a part of the Scout Association. The purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The values of Scouting As Scouts we are guided by these values Integrity – We act with integrity; we are honest, trustworthy and loyal Respect – We have self-respect and respect for others Care – We support others and take care of the world in which we live Belief - We explore our faiths, beliefs and attitudes Co-operation – We make a positive difference; we co-operate with others and make friends The Scout method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - take responsibility and make choices - undertake new and challenging activities - make and live by their promise - gain skills for life
Summary of the main activities in relation to these objects	The County's main function is to support the seven Districts in achieving the strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme. As a County, the main activities during the last twelve months have been: 1. Providing management, leadership, governance and support, in partnership with the Headquarters and South West Region Growth and Communities Teams in ensuring Scouting continued to grow throughout the County. The 2023 census saw a 5% increase (257) giving a total of 5,814 in 4-18 year old youth members and 2% increase (36) giving a total 1,890 in adult volunteers compared to last year's census outcome. 2. Supporting the development and delivery of quality programmes and activities to young people across the County and in the Districts and their Groups, including by the provision of dedicated development and programme support. This support is aimed at increasing adult volunteers, reducing waiting lists to join, growing small Groups, introducing Sections to those Groups that do not have a full complement of Sections and reaching into areas where there is limited or no Scouting provision at present. 3. Providing Countywide events for all those involved in Scouting, including an Annual Celebration of Scouting held at the Wiltshire Scout Centre which saw over 1,000 participants and activity days / County competitions for Beavers, Cubs, Scouts and now for the new Squirrel Scouts provision. 4. Running a twice yearly, online modular based Section Leader, Manager and Supporter training programme for all adult members. Providing on-going bespoke online training and personalised support for County, District and Group Trustee Boards and their Sub-Committees.

	5. Providing active County-wide support for the Scout Association transformational changes that are being implemented through 2023, 2024 and 2025. 6. Participating in online Regional Support Meetings for County Chairs, County Commissioners, County Youth Commissioners and Deputy County Commissioners for Development, Programme Support and youth-shaped support, including updating and upskilling County Training Managers.
Public Benefit	The County meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

B. Achievements and performance

Summary of the main achievements of the charity during the year	The County Scout Centre is now fully operational following restrictions imposed due to the Covid-19 pandemic at the beginning of the reporting period and is now experiencing an increase in both external agency and internal Scout bookings, which have included the return of face to face delivered adult training weekends, County Trustee Board meetings, Section based activities and large scale, whole County celebration events. Furthermore, the Scout Centre has received a major digital upgrade that has included faster broadband, IT equipment and enhanced security video surveillance equipment. With the return of face to face Scouting and all restrictions removed from overseas events, including the reopening of European border crossings, International Scouting events are now being resumed including a World Scout jamboree to South Korea in July 2023, including two European skiing events having been planned and delivered at the beginning of 2023 to Andorra and Valle d'Aosta, Italy with the latter delivered as a county-wide event. In addition to this, the County Activities Team resumed their Mid-Winter Expedition to North Wales between Christmas and the New Year. Training for Adult Leaders, Managers and Supporters has been successfully delivered using a combination of both face to face and online delivered training sessions by members of the County Adult Training Team and locally, within Districts, by suitably qualified and experienced leaders. This training has included mandatory ongoing learning for example, safety, safeguarding, GDPR, Trustee Introductory and First Aid training. County led face to face training has taken place at Wiltshire Scout Centre over a weekend in November 2022, with a second weekend course recently completed in March 2023. As a result of the additional mandatory training and support offered, the number of those outstanding in this particular training has significantly reduced to below the HQ directed maximum of 5% and is currently just 2% of the total adult membership for the County, with a number of Districts reporting 0%, ensuring that our membership remains compliant with our Policy, Organisation and Rules and HQ directives. In line with our growth and development over the reporting period, our Squirrel, Beaver, Cub, Scout, Explorer and Network members from all seven Districts continue to deliver exciting and fun-packed quality programmes and therefore meeting our skills for life objectives, undertaking regular, hybrid Section meetings using a combination of online virtual platforms and face-to-face
--	--

	programme delivery, including taking part in The Scout Association's national activities and events. Now that we have successfully adopted a hybrid approach to programme and activity delivery our youth membership has grown and continues to grow, with many Groups now reporting healthy waiting lists. The focus now is on recruiting, inducting, training and retaining young people and adult volunteers that will enable those young people currently on waiting lists join Scouting and learn valuable skills for life. In support of this, the County has recruited two Local Growth Assistants, managed by a County Volunteer and the Local Growth and Communities Team who will work on specified tasks across all areas of the County to ensure that we continue to grow as a youth organisation in Wiltshire.
--	--

C. Finance review

Policy on Reserves	The total funds are £867,257 of which £104,039 are restricted for specific purposes, including for legacies gifted. Of the unrestricted funds £520,026 are held as fixed assets (including the Wiltshire Scout Centre). Therefore at 31st March 2023 the charity had net unrestricted current assets of £243,192. The County's policy on reserves has been to hold the equivalent of a year's lettings plus a fund for redecorating the centre every four years and to be able to continue with our development work on growing the movement. This equates to £xxx. Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties, and also to support the return to Scouting.
Further financial review details	The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies
Finance review	The Total Income for the year was £103,121 (2022 £50,251) and the total expenditure £118,408 (2022 £56,726) The reduction in income and costs reflects the reduction of Scouting activities and lettings due to the ongoing Coronavirus pandemic. The net current assets at year-end were £338,258 (2022 £336,636).

D. Structure, governance and management

Type of governing document	The County'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.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association
Additional governance issues	The County is managed by the County Board of Trustees, the members of which are the "charity Trustees" of the Scout County 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 Commission as appropriate. In addition the Board of Trustees maintain appropriate governance policies and a Risk Register, which are reviewed periodically. The Board, who meet 6 times a year, consist of 14 Independent members: • 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer) • 5 Elected Members • 2 Nominated Members • 2 Co-opted Members This Board exists to support the District and Group Leaders in meeting the responsibilities of their appointments. It is responsible for ensuring the charity is well managed and this includes responsibility for: • Ensuring that there are sufficient resources (and reserves) to deliver high quality Scouting; • Promoting a positive image of Scouting in the community, as well as its development; • Ensuring that County property is appropriately managed; • Maintaining appropriate Insurance of persons, property and equipment; • Assisting in the recruitment of leaders and other adult support; • Appointing any sub committees that may be required; • Appointing County Administrators and Advisors other than those who are elected; • Ensuring compliance with applicable governance and charity regulations, including in respect of reporting and risk management. The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive Insurance policies to ensure that insurable risks are covered
--	---

E. Plans for Future Periods

Plans for future Periods	To ensure the continued support of Scouting in Wiltshire. To ensure the long term future of the County Scout Centre and to develop the offer of well managed and available outdoor activities.
---------------------------------	--

F. Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	Wiltshire County Scout Centre, Potterne Wick, Wiltshire SN10 5QT

The charity holds the title to the property belonging to it.

Names of the charity trustees who manage the charity

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2023

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Mrs S R Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Barley	County Commissioner	
3	M Nevill	Youth Commissioner	
4	S Rose	Secretary	
5	P Ingram	Treasurer	
	Nominated		
6	R Reeves		
7	R Holmes		
-	G Belsten		Resigned 1 st February 2023
	Elected		
8	G Thomson		
9	I McLean		
10	D Waspe		
11	T Dobson		
12	D Bavister		
	Co-opted		
13	D Jones		Appointed 17 th Jan 2023
14	T Roberts		Appointed 1 st March 2023

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	James Gare, Monahans	Hermes House, Fire Fly avenue, Swindon, SN2 2GA

G. Declaration

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

Signed on behalf of the charity's trustees by:

Signature	
-----------	---

Full name	Suzanne Joan Rose
Position held	County Secretary
Date	7/7/23

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.



James Gare FCA DChA

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

Date: 10 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	5				
Wiltshire Scouts		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	6				
Wiltshire Scouts		<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>

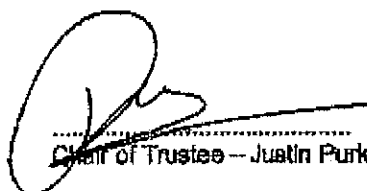
The notes form part of these financial statements

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)
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 on 7th July 2023
and were signed on its behalf by:


Chair of Trustees – Justin Purkis

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 effect 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 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.

continued...

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>

continued...

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 Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
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 £	£
Wiltshire Scouts	<u>495</u>	<u>2,122</u>	<u>2,617</u>

continued...

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)

continued...

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
TOTAL FUNDS CARRIED FORWARD	<u>776,788</u>	<u>105,756</u>	<u>882,544</u>

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>

continued...

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	Transfers	At
	£	in funds	between	31.3.23
		£	funds	£
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	<u>6,808</u>	<u>-</u>	<u>-</u>	<u>6,808</u>
	<u>105,756</u>	<u>(1,717)</u>	-	104,039
TOTAL FUNDS	<u>882,544</u>	<u>(15,287)</u>	<u>-</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	<u>-</u>	<u>(178)</u>	<u>(178)</u>
	<u>-</u>	<u>(1,717)</u>	<u>(1,717)</u>
TOTAL FUNDS	<u>103,121</u>	<u>(118,408)</u>	<u>(15,287)</u>

continued...

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	6,808	-	6,808
	<u>107,472</u>	<u>(1,716)</u>	<u>105,756</u>
TOTAL FUNDS	<u>889,019</u>	<u>(6,475)</u>	<u>882,544</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	-	(178)	(178)
	<u>-</u>	<u>(1,716)</u>	<u>(1,716)</u>
TOTAL FUNDS	<u>50,251</u>	<u>(56,726)</u>	<u>(6,475)</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.

Accounts



Wiltshire Scout Council

Trustees Annual Report

and Accounts

for the year ending

31 March 2022

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

A. Objectives and Activities

Summary of the objects of the charity as set out in its governing document	The objectives of the county are as a unit of the Scout Association. The purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The values of Scouting As Scouts we are guided by these values Integrity – We act with integrity; we are honest, trustworthy and loyal Respect – We have self-respect and respect for others Care – We support others and take care of the world in which we live Belief - We explore our faiths, beliefs and attitudes Co-operation – We make a positive difference; we co-operate with others and make friends The Scout method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their promise - gain skills for life
Summary of the main activities in relation to these objects	The County's main function is to support the seven Districts in achieving five key strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme. As a County, the main activities during the last twelve months have been: 1. Providing management, leadership and support, in partnership with the South West Regional Support Team (RST) in ensuring the continuation of Scouting during the Coronavirus pandemic, at which time face-to-face Scouting was largely suspended, and ensuring that membership levels were maintained as far as possible. The 2022 census saw a 12% increase (+585) giving a total of 5557 in youth members and 3% fall (-48) giving a total 1854 in adult volunteers compared to last year's census outcome. 2. Running a twice yearly, online modular based Section Leader, Manager and Supporter training programme for all adult members. 3. Providing on-going bespoke online training and personalised support for County, District and Group Executive Committee Members and their Sub-Committees. 4. Participating in online Regional Support Meetings for County Chairs, County Commissioners, County Youth Commissioners and Deputy County Commissioners for Development, Programme Support and youth-shaped support, including updating and upskilling County Training Managers.
Public Benefit	The County meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

B. Achievements and performance

Summary of the main achievements of the charity during the year	The County Scout Centre reopened its doors immediately after the last Covid-19 lockdown and is now experiencing an increase in both external agency and internal Scout bookings, which have included the return of face to face delivered adult training weekends, County Executive Committee meetings and Section based activities and events. Furthermore, it was agreed that the centre was in much need of an improvement in its digital capability regarding CCTV coverage, Computer system and broadband facility and the centre is now in the process have receiving these much needed upgrades. With the return of face to face Scouting and all restrictions removed from overseas events, including the reopening of European border crossings, International Scouting events are now being resumed. To date, two European Scouting Nights Away events have been planned to Kandersteg International Scout Centre in Switzerland for the summer of 2022, one from Swindon and the other from Salisbury and a County lead Skiing Expedition has been planned for February 2023 to Pila Snowland in the Valle d'Aosta, Italy. Furthermore, the World Scout Jamboree Wiltshire Unit, consisting of 36 young people and four adults is well underway for the summer of 2023 to South Korea and this includes an overseas visit to Ireland in the summer of 2022 for the purpose of a practice camp. Training for Adult Leaders, Managers and Supporters has been successfully delivered using a combination of both face to face and online delivered training session by members of the County Adult Training Team and locally, within Districts, by suitably qualified and experienced leaders. This training has included mandatory ongoing learning for example, safety, safeguarding, GDPR, Trustee Introductory and First Aid training. County lead face to face training has taken place at Wiltshire Scout Centre over a weekend in March, with a second weekend course earmarked in November 2022. As a result of the additional mandatory training and support offered, the number of those outstanding in this training has significantly reduced to below 5% of the total adult membership, with a number of Districts reporting 0%, ensuring that our membership remains compliant with our Policy, Organisation and Rules and HQ directives. In spite of the national lockdown and restrictions regarding face to face Scouting in place for most of the latter half of 2021, Beaver, Cub, Scout, Explore and Network Leaders from all seven Districts continued to deliver exciting and fun-packed quality programmes, and therefore maintaining regular Section meetings using online virtual platforms, including taking part in The Scout Association's national activities and events. Now that face to face Scouting has resumed, youth membership has grown and continues to grow, with many Groups now reporting healthy waiting lists. The focus now is on recruiting, inducting, training and retaining adult volunteers that will enable those young people on the waiting lists join Scouting and learn valuable skills for life.
---	---

C. Finance review

Policy on Reserves	The total funds are £882,544 of which £105,756 are restricted for specific purposes, including for legacies gifted. Of the unrestricted funds £534,377 are held as fixed assets (including the Wiltshire
----------------------------------	---

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2022

	Scout Centre). Therefore at 31st March 2022 the charity had net unrestricted current assets of £242,411. The County's policy on reserves has been to hold the equivalent of a year's lettings plus a fund for redecorating the centre every four years and to be able to continue with our development work on growing the movement. However this year due to the ongoing uncertainty of when we will be able to let again at full capacity and also if the purpose for the lets changes we have set a reserve for a reduced running cost of the building along with redecoration reserve and a fund to get face to face scouting up and running again and this equates to £90,000. Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties, and also to support the return to Scouting.
Further financial review details	The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies
Finance review	The Total income for the year was £50,251 (2021 £77,247) and the total expenditure £56,726 (2021 £48,239). The reduction in income and costs reflects the reduction of Scouting activities and lettings due to the ongoing Coronavirus pandemic. The net current assets at year-end were £336,636 (2021 £322,870).

D. Structure, governance and management

Type of governing document	The County'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.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association
Additional governance issues	The County is managed by the County Executive Committee, the members of which are the "charity Trustees" of the Scout County 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 Commission as appropriate. In addition the County Executive Committee maintain appropriate governance policies and a Risk Register, which are reviewed periodically. The committee, who meet 6 times a year, consist of 13 Independent members: • 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer) • 5 Elected Members • 3 Nominated Members In addition members are co-opted as required to provide appropriate skill.

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2022

	This County Executive Committee exists to support the District and Group Leaders in meeting the responsibilities of their appointments and is responsible for: • The maintenance of County property; • The raising of funds and the administration of County finance; • The insurance of persons, property and equipment • County public occasions; • Assisting in the recruitment of leaders and other adult support; • Appointing any sub committees that may be required; • Appointing County Administrators and Advisors other than those who are elected. The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered
--	--

E. Plans for Future Periods

Plans for future Periods	To ensure the continued support of Scouting in Wiltshire. To ensure the long term future of the County Scout Centre and to develop the offer of well managed and available outdoor activities.
---------------------------------	---

F. Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	Wiltshire County Scout Centre, Potterne Wick, Wiltshire SN10 5QT

The charity holds the title to the property belonging to it.

Names of the charity trustees who manage the charity

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2022

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Mrs S R Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Bailey	County Commissioner	
3	Miss M Nevill	Youth Commissioner	
4	Mrs S Rose	Secretary	
5	P Ingram	Treasurer	
	Nominated		
6	R Reeves		
7	R Holmes		Appointed 15 th July
-	C Pope		Resigned 15 th July
8	G Belsten		
	Elected		
9	G Thornton		
10	Miss I McLean		
11	D Waspe		
12	T Dobson		
13	D Bavister		
	Co-opted		

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	J Gare Monahans	38-42 Newport Street, Swindon, Wiltshire, SN1 3DR

G. Declaration

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

Signed on behalf of the charity's trustees by:

Signature	<i>S. J. Rose</i>
-----------	-------------------

Full name	Suzanne Joan Rose
Position held	County Secretary
Date	21 st June 2022

**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 2022.

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.



James Gare
FCA DChA
Monahans
Chartered Accountants
38-42 Newport Street
Swindon
Wiltshire
SN1 3DR

Date: 24 June 2022

Wiltshire Scout Council

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	34,257	-	34,257	75,725
Charitable activities	5				
Wiltshire Scouts		15,187	-	15,187	753
Other trading activities	3	718	-	718	298
Investment income	4	<u>89</u>	<u>-</u>	<u>89</u>	<u>471</u>
Total		50,251	-	50,251	77,247
 EXPENDITURE ON					
Raising funds		2,364	-	2,364	483
Charitable activities	6				
Wiltshire Scouts		52,646	1,716	54,362	47,756
Total		<u>55,010</u>	<u>1,716</u>	<u>56,726</u>	<u>48,239</u>
 NET INCOME/(EXPENDITURE)		(4,759)	(1,716)	(6,475)	29,008
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>781,547</u>	<u>107,472</u>	<u>889,019</u>	<u>860,011</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>776,788</u></u>	<u><u>105,756</u></u>	<u><u>882,544</u></u>	<u><u>889,019</u></u>

The notes form part of these financial statements

Wiltshire Scout Council

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	534,377	11,531	545,908	566,150
CURRENT ASSETS					
Stocks	13	585	-	585	585
Debtors	14	120,054	-	120,054	49,626
Cash at bank and in hand		375,078	94,225	469,303	482,203
		495,717	94,225	589,942	532,414
CREDITORS					
Amounts falling due within one year	15	(253,306)	-	(253,306)	(209,545)
NET CURRENT ASSETS		242,411	94,225	336,636	322,869
TOTAL ASSETS LESS CURRENT LIABILITIES		776,788	105,756	882,544	889,019
NET ASSETS		776,788	105,756	882,544	889,019
FUNDS	16				
Unrestricted funds				776,788	781,547
Restricted funds				105,756	107,472
TOTAL FUNDS				882,544	889,019

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

21st June 2022


Trustee

St. Paul's
Chair

Notes to the Financial Statements
for the Year Ended 31 March 2022

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 effect 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 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

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

	2022	2021
	£	£
Donations	1,402	319
Legacies	-	2,839
Grants	8,000	20,365
Subscriptions	203,847	221,040
less: membership subscriptions paid on	(178,992)	(174,990)
International	<u>-</u>	<u>6,152</u>
	<u>34,257</u>	<u>75,725</u>

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

	2022	2021
	£	£
Wiltshire Council	<u>8,000</u>	<u>20,365</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Badges	<u>718</u>	<u>298</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>89</u>	<u>471</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Centre income and fees	<u>15,187</u>	<u>753</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Wiltshire Scouts	<u>52,119</u>	<u>2,243</u>	<u>54,362</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	2,700	3,240
Insurance	4,837	5,143
Premises	6,385	7,696
Repairs	5,958	4,501
Office costs	1,590	1,708
Other costs	4,432	3,612
Events	5,975	-
Depreciation	<u>20,242</u>	<u>20,445</u>
	<u>52,119</u>	<u>46,345</u>

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Wiltshire Scouts	<u>323</u>	<u>1,920</u>	<u>2,243</u>

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

	2022 Wiltshire Scouts	2021 Total activities
	£	£
Payroll	323	511
Independent examination	<u>1,920</u>	<u>900</u>
	<u>2,243</u>	<u>1,411</u>

Wiltshire Scout Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

The Trustee, S Rose, is employed by the Charity as centre manager, and earned gross salary of £2,700 (2021: £3,240).

There were no other trustees' remuneration or other benefits for the year ended 31 March 2022 nor the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022 £	2021 £
Wages and Salaries	<u>2,700</u>	<u>3,240</u>
	<u>2,700</u>	<u>3,240</u>

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

	2022	2021
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 fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,573	6,152	75,725
Charitable activities			
Wiltshire Scouts	753	-	753
Other trading activities	298	-	298
Investment income	<u>471</u>	<u>-</u>	<u>471</u>
Total	71,095	6,152	77,247
EXPENDITURE ON			
Raising funds	483	-	483
Charitable activities			
Wiltshire Scouts	<u>45,197</u>	<u>2,559</u>	<u>47,756</u>
Total	<u>45,680</u>	<u>2,559</u>	<u>48,239</u>
NET INCOME	25,415	3,593	29,008
RECONCILIATION OF FUNDS			
Total funds brought forward	756,132	103,879	860,011
TOTAL FUNDS CARRIED FORWARD	<u>781,547</u>	<u>107,472</u>	<u>889,019</u>

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Training and Potterne equipment £	Activity equipment £	Climbing frame and fittings £	Totals £
COST					
At 1 April 2021 and 31 March 2022	<u>775,432</u>	<u>102,611</u>	<u>10,324</u>	<u>15,651</u>	<u>904,018</u>
DEPRECIATION					
At 1 April 2021	228,394	83,618	10,205	15,651	337,868
Charge for year	<u>15,307</u>	<u>4,816</u>	<u>119</u>	<u>-</u>	<u>20,242</u>
At 31 March 2022	<u>243,701</u>	<u>88,434</u>	<u>10,324</u>	<u>15,651</u>	<u>358,110</u>
NET BOOK VALUE					
At 31 March 2022	<u>531,731</u>	<u>14,177</u>	<u>-</u>	<u>-</u>	<u>545,908</u>
At 31 March 2021	<u>547,038</u>	<u>18,993</u>	<u>119</u>	<u>-</u>	<u>566,150</u>

13. STOCKS

	2022 £	2021 £
Stocks	<u>585</u>	<u>585</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	131	49,626
Prepayments	<u>119,923</u>	<u>-</u>
	<u>120,054</u>	<u>49,626</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	1,053	1,594
Social security and other taxes	(23)	35
Other creditors	605	144
Accruals and deferred income	<u>251,671</u>	<u>207,772</u>
	<u>253,306</u>	<u>209,545</u>

Included in other creditors is deferred income of £248,572 (2021 £203,847) being income received for post year end activities and membership fees for 2022/23.

Wiltshire Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. 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>889,019</u>	<u>(6,475)</u>	<u>882,544</u>

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>50,251</u>	<u>(56,726)</u>	<u>(6,475)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	756,132	25,415	781,547
Restricted funds			
International	7,522	6,152	13,674
Solar Panels	1,077	(1,077)	-
Legacy	79,062	(1,304)	77,758
Car Park	7,910	(178)	7,732
Scout Centre	1,500	-	1,500
Jamboree	<u>6,808</u>	<u>-</u>	<u>6,808</u>
	<u>103,879</u>	<u>3,593</u>	<u>107,472</u>
TOTAL FUNDS	<u>860,011</u>	<u>29,008</u>	<u>889,019</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

16. 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	71,095	(45,680)	25,415
Restricted funds			
International	6,152	-	6,152
Solar Panels	-	(1,077)	(1,077)
Legacy	-	(1,304)	(1,304)
Car Park	-	(178)	(178)
	<u>6,152</u>	<u>(2,559)</u>	<u>3,593</u>
TOTAL FUNDS	<u>77,247</u>	<u>(48,239)</u>	<u>29,008</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 2022.

Accounts



Wiltshire Scout Council

Trustees Annual Report

and Accounts

for the year ending

31 March 2021

Scout Association Registration Number 10000120

Charity Commission Registration Number 1025277

Wiltshire Scout Council –Trustee Annual Report for the year to 31 March 2021

A. Objectives and Activities

Summary of the objects of the charity as set out in its governing document	The objectives of the county are as a unit of the Scout Association. The purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The values of Scouting As Scouts we are guided by these values Integrity – We act with integrity; we are honest, trustworthy and loyal Respect – We have self-respect and respect for others Care – We support others and take care of the world in which we live Belief - We explore our faiths, beliefs and attitudes Co-operation – We make a positive difference; we co-operate with others and make friends The Scout method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their promise - gain skills for life
Summary of the main activities in relation to these objects	The County's main function is to support the seven Districts in achieving five key strategic objectives of the Scout Association based on growth, inclusivity, community impact, youth-shaped Scouting and quality programme. As a County, the main activities during the last twelve months have been: 1. Providing management, leadership and support, in partnership with the South West Regional Support Team (RST) in ensuring the continuation of Scouting during the Coronavirus pandemic, at which time face-to-face Scouting was largely suspended, and ensuring that membership levels were maintained as far as possible. The 2021 census saw a 19% fall in youth members and 17% fall in adult volunteers compared to last year's census outcome. 2. Running a twice yearly, online modular based Section Leader, Manager and Supporter training programme for all adult members. 3. Providing on-going bespoke online training and personalised support for County, District and Group Executive Committee Members and their Sub-Committees. 4. Participating in online Regional Support Meetings for County Chairs, County Commissioners, County Youth Commissioners and Deputy County Commissioners for Development, Programme Support and youth-shaped support, including updating and upskilling County Training Managers.
Public Benefit	The County meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Wiltshire Scout Council –Trustee Annual Report for the year to 31 March 2021

B. Achievements and performance

Summary of the main achievements of the charity during the year	The County Scout Centre remained largely closed during the pandemic with minimal income received. Local council grant income was applied for and received to enable the majority of fixed costs of running the centre to be covered. No International events for young people took place during the year, nor did any County organised face to face events other than certain elements of adult training when lockdown restrictions were temporarily eased. Training for Adult Leaders, Managers and Supporters has been on-going throughout the year, where the majority of this training has been delivered by the County and individually through each District's training provision utilising online virtual platforms. During the short window of opportunity in the latter part of 2020 certain aspects of training was delivered face to face, namely first aid practical training, which was outsourced to external training providers. This was to ensure that the County remained as far as reasonably practicable, compliant with the mandatory HQ training requirements centric to all adult volunteers of the Movement. Two specific weekend-long online virtual events were delivered throughout the year by the County Training Team, which has resulted in a significant number of Wood Badges (training insignia denoting trained leader status) being achieved. The first course of the year took place in October 2020, which recorded over 70 attendees and for the first time, saw Scout Leaders from outside of the County book onto and participate in Wiltshire training. The second course ran in March 2021 with a similar number of Leaders taking part but this course is significant because the County celebrated its 100th training session delivered across the County whilst under Covid-19 lockdown restrictions. In addition to this, training validation sessions have continued to run following similar online opportunities including mandatory safeguarding and safety training for all members of Scouting. Despite the national lockdown and restrictions regarding face to face Scouting in place, Beaver, Cub, Scout, Explore and Network Leaders from all seven Districts continued to deliver exciting and fun-packed quality programmes and maintained regular Section meetings using online virtual platforms, including take part in The Scout Association's national activities and events for example, home nights away experiences, The Great Indoors, Race to the Moon and Jamboree on the Internet to name only a few. By actively taking part a significant number of young people managed to achieve their Bronze, Silver, Gold, Platinum and Diamond Chief Scout Awards and a number of Network Scout members managed to achieve their Queen's Scout Award.
---	---

C. Finance review

Policy on Reserves	The total funds are £889,019 of which £107,472 are restricted for specific purposes, including for legacies gifted. Of the unrestricted funds £552,903 are held as fixed assets (including the Wiltshire Scout Centre). Therefore at 31st March 2021 the charity had net unrestricted current assets of £228,645. The County's policy on reserves has been to hold the equivalent of a year's lettings plus a fund for redecorating the centre every four years and to be able to continue with our development work on growing the movement. However this year due to the ongoing
----------------------------------	---

Wiltshire Scout Council –Trustee Annual Report for the year to 31 March 2021

	uncertainty of when we will be able to let again at full capacity and also if the purpose for the lets changes we have set a reserve for a reduced running cost of the building along with redecoration reserve and a fund to get face to face scouting up and running again and this equates to £90,000. Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties, and also to support the return to Scouting.
Further financial review details	The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies
Finance review	The Total income for the year was £77,247 (2020 £154,126) and the total expenditure £48,239 (2020 £130,427). The reduction in income and costs reflects the temporary cessation of Scouting activities and lettings due to the Coronavirus pandemic. The net current assets at year-end were £322,870 (2020 £273,867).

D. Structure, governance and management

Type of governing document	The County'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.
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association
Additional governance issues	The County is managed by the County Executive Committee, the members of which are the “charity Trustees” of the Scout County 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 Commission as appropriate. In addition the County Executive Committee maintain appropriate governance policies and a Risk Register, which are reviewed periodically. The committee, who meet 6 times a year, consist of 14 Independent members: • 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer) • 5 Elected Members • 4 Nominated Members In addition members are co-opted as required to provide appropriate skill. This County Executive Committee exists to support the District and Group Leaders in meeting the responsibilities of their appointments and is responsible for: • The maintenance of County property; • The raising of funds and the administration of County finance; • The insurance of persons, property and equipment

Wiltshire Scout Council –Trustee Annual Report for the year to 31 March 2021

	- County public occasions; - Assisting in the recruitment of leaders and other adult support; - Appointing any sub committees that may be required; - Appointing County Administrators and Advisors other than those who are elected. The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered
--	---

E. Plans for Future Periods

Plans for future Periods	To ensure the continued support of Scouting in Wiltshire. To ensure the long term future of the County Scout Centre and to develop the offer of well managed and available outdoor activities.
---------------------------------	--

F. Reference and administration details

Charity name	Wiltshire Scout Council
Charity number	1025277
Charity's principal address	Wiltshire County Scout Centre, Potterne Wick, Wiltshire SN10 5QT

The charity holds the title to the property belonging to it.

Names of the charity trustees who manage the charity

	Trustee Name	Office	Dates acted if not for whole year
	Ex Officio		
	Mrs S R Troughton HM Lord Lieutenant	President	
1	J Purkis	County Chair	
2	S Barley	County Commissioner	
3	Miss M Nevill	Youth Commissioner	
4	Mrs S Rose	Secretary	
5	P Ingram	Treasurer	Appointed July 2020
	Nominated		
6	R Reeves		
7	C Pope		
8	G Belsten		
9	H Millard		
	Elected		
10	G Thornton		
11	Miss I McLean		
12	D Waspe		
13	T Dobson		Appointed July 2020
14	D Bavister		Appointed July 2020
	Miss M Nemeth-Smyth		Stood down July 2020
	Co-opted		
	-		

Wiltshire Scout Council –Trustee Annual Report for the year to 31 March 2021

Name and address of advisor

Type of advisor	Name	Address
Independent Examiner	S G Fraser MHA Monahans	38-42 Newport Street, Swindon, Wiltshire, SN1 3DR

G. Declaration

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

Signed on behalf of the charity's trustees by:

Signature	
------------------	--

Full name	Suzanne Joan Rose
Position held	County Secretary
Date	17th June 2021

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Statement of Financial Activities

	2021			2020	
Note	Unrestricted Funds	Restricted Funds	Total	Total	
	£	£	£	£	
Income and endowments from					
Donations and Legacies	3	69,573	6,152	75,775	58,051
Charitable Activities	3	753	-	753	94,153
Other trading activities	3	298	-	298	555
Income from investments	3	471	-	471	1,367
Total income		71,095	6,152	77,247	154,126
Expenditure on					
Raising funds	4	483	-	483	330
Expenditure on charitable activities	4	45,197	2,559	47,756	130,097
Total expenditure		45,680	2,559	48,239	130,427
Net income/(expenditure)					
		25,415	3,593	29,008	23,699
Net movement in funds					
Total funds brought forward		756,132	103,879	860,011	836,312
Total funds carried forward		781,547	107,472	889,019	860,011

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Balance Sheet

	Note	2021			2020
		Unrestricted Funds	Restricted Funds	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	5	552,902	13,247	566,149	586,144
Total fixed assets		552,902	13,247	566,149	586,144
Current assets					
Stock		585	-	585	1,068
Debtors	6	49,626	-	49,626	2,530
Cash at bank and in hand	7	387,978	94,225	482,203	449,525
Total current assets		438,189	94,225	532,414	453,123
Creditors: amounts falling due within one year	8	209,544	-	209,544	179,256
Provision for liabilities and charges		-	-	-	-
Total current liabilities		209,544	-	209,544	179,256
Net current assets		228,645	94,225	322,870	273,867
Net assets		781,547	107,472	889,019	860,011
Funds of the Charity					
Unrestricted funds		781,547	-	781,547	756,132
Restricted funds	9	-	107,472	107,472	103,879
Total funds		781,547	107,472	889,019	860,011

The financial statements were approved by the Trustees on 17th June 2021 and signed on their behalf by:

Justin Purkis
County Chair

Paul Ingram
County Treasurer

Notes to the Accounts

Note 1 - Basis of Preparation

Basis of Accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 Legal Status.

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

Note 2 - Accounting Policies

Incoming Resources	
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: • The charity becomes entitled to the resource • The trustees are probable they will receive the resources • The monetary value can be measured with sufficient reliability
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
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA
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	These 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
Volunteer help	These 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
Legacy	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

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

	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 treated as a contingent asset and disclosed if material.
Investment income	This is included in the accounts when receivable
Expenditure and liabilities	
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources
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.
Governance costs	These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters
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.
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
Stocks	These are valued at the lower of cost or market value
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 objectives of the charity. Restrictions arise 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.
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

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Note 3 - Analysis of Income and Endowments

		2021 £	2020 £
Donations and Legacies	Membership subscriptions	221,040	214,480
	Less: membership subscriptions paid on	174,990	168,520
	Net membership subscriptions retained	46,050	45,960
	Donations	319	309
	Legacy	2,839	5,354
	Government Grants	20,365	-
	International	6,152	6,428
	Total	75,725	58,051
Charitable Activities	Rental income	753	35,401
	Activities	-	58,751
	Total	753	94,152
Other trading Activities	Badges	298	555
	Total	298	555
Investment income	Bank interest	148	432
	COIF interest	322	935
	Total	471	1,367

All income was unrestricted other than donations of £nil (2020 £6,428).

There were no unfulfilled conditions or other contingencies attached to the grants received, which are in relation to COVID relief. The charity has not directly benefited from any other forms of government assistance.

Note 4 - Analysis of Resources Expended

		2021 £	2020 £
Raising Funds	Badges	483	330
	Total	483	330
In 2021 and 2020 all expenditure on fundraising was unrestricted.			
Charitable activities (unrestricted)	Youth programme and activities	-	52,869
	Adult support and training	-	15,452
	Wiltshire Scout Centre	43,786	52,503
	Support and services to the movement	-	548
	Independent Examiners	900	881
	Payroll Fees	511	-
	New Group Grant	-	-
	AGM costs	-	958
	Total	45,197	123,211
Charitable activities (restricted)	International	-	2,857
	Grants/legacy depreciation	2,559	4,029
	Total	2,559	6,886
Total		48,239	130,097

Note 5 - Tangible Fixed Assets

5.1 Unrestricted Cost

	Land and buildings £	Climbing frame & fittings £	Training and Potterne equipment £	Activity equipment £	Total £
Balance brought forward	766,543	15,651	72,894	10,324	865,412
Additions	-	-	455	-	455
Disposals	-	-	-	-	0
Balance carried forward	766,543	15,651	73,349	10,324	865,867

5.1 Restricted Funds

Balance brought forward	8,889	-	29,266	-	38,155
Additions	-	-	-	-	-
Balance carried forward	8,889	-	29,266	-	38,155
Total	775,432	15,651	102,615	10,324	904,022

5.2 Unrestricted Accumulated Depreciation and Impairment Provisions

Balance brought forward	212,108	15,651	56,410	10,063	294,232
Depreciation charge for yr	15,129	-	3,457	142	18,728
Disposals	-	-	-	-	-
Balance carried forward	227,237	15,651	59,867	10,205	312,960

5.2 Restricted Funds Accumulated Depreciation and Impairment Provisions

Balance brought forward	979	-	22,212	-	23,191
Depreciation charge for yr	178	-	1,539	-	1,717
Balance carried forward	1,157	-	23,751	-	24,908
Total	228,394	15,651	83,648	10,205	337,868

5.3 Net book value Unrestricted Funds

Brought forward	554,435	-	16,484	261	571,180
Carried forward	539,306	-	13,472	119	552,902

5.3 Net Book Value Restricted Funds

Brought forward	7,910	-	7,054	-	14,964
Carried forward	7,732	-	5,515	-	13,247
Total	547,038	-	18,987	119	566,149

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Note 6 - Debtors and Prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Other debtors	49,626	2,530	-	-
Total	49,626	2,530	-	-

Note 7 - Cash at bank and in hand

Analysis of deposits	2021 £	2020 £
Bank accounts	330,127	297,771
COIF	152,026	151,754
Cash in hand	-	-
Total	482,203	449,525

Note 8 - Creditors and accruals

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Debts due to districts	-	-	-	-
Other creditors	209,544	179,256	-	-
Total	209,544	179,256	-	-

Included in other creditors is deferred income of £203,847 (2020 £175,875) being income received for post year end activities and membership fees for 2021.

Note 9 - Funds

9.1 Funds held

The charity held the following funds at the year end:

Restricted income funds:

Fund names	Type	Purpose and restrictions
International	R	For the assistance of "scouts" going to international events
Solar Panels	C	For the supply and fit solar panels to the whole roof at WSC
Legacy	C	For the upkeep and improvement of WSC
Car Park	C	For the extension of the car park
Scout Centre	R	For the upkeep of the centre
Jamboree	R	For the funding of equipment to take to Jamboree

9.2 Movement of major funds

Unrestricted Funds 2021

Fund name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
General Funds	756,132	71,095	45,680	781,547
Total	756,132	71,095	45,680	781,547

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Restricted Funds 2021

Fund name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
International	7,522	6,152	-	13,674
Solar Panels	1,077	-	1,077	-
Legacy	79,062	-	1,304	77,758
Car Park	7,910	-	178	7,732
Scout Centre	1,500	-	-	1,500
Jamboree	6,808	-	-	6,808
Total	103,879	6,152	2,559	107,472

Unrestricted Funds 2020

Fund Name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
General Funds	738,783	140,890	123,541	756,132
Total	738,783	140,890	123,541	756,132

Restricted Funds 2020

Fund name	Balance Brought forward £	Incoming resources £	Outgoing resources £	Balance Carried forward £
International	3,951	6,428	2,857	7,522
Solar Panels	1,312	-	235	1,077
Legacy	82,678	-	3,616	79,062
Car Park	8,088	-	178	7,910
Scout Centre	1,500	-	-	1,500
Jamboree	-	6,808	-	6,808
Total	97,529	13,236	6,886	103,879

Note 10 - Trustees' remuneration and benefits, and related party disclosures.

There were no trustees' remuneration or other benefits for the year ended 31 March 2021

Trustees' expenses and donations

There were trustees' expenses paid to nil trustees for the year ended 31 March 2021 of £nil (2020 £1,251)
Total donations of £nil (2020 £278) were received from Trustees. These donations were all given without conditions.

Related party transactions

There were no related party transactions for the year ended 31 March 2021.

Note 11 Stock

Analysis of Stock	2021 £	2020 £
Badges	585	1,068
Total	585	1,068

The amount of stock recognised as an expense during the year was £483 (2020 - £330)

Wiltshire Scout Council – Annual Financial Statements for the year to 31 March 2021

Note 12 - Staff Costs

The total staff costs and employee benefits were as follows:

Staff Costs	2021 £	2020 £
Wages and Salaries	3,240	2,000
Social Security	-	-
Total	3,240	2,000

The average monthly number of employees during the year was 1 (2020: 1.)

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

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').

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

S G Fraser FCA
MHA Monahans
38-42 Newport Street
Swindon
SN1 3DR

28th June 2021