

**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

3<sup>rd</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	29,937	-	29,937	29,339
<b>Charitable activities</b>	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>
<b>Total</b>		<u>157,880</u>	<u>-</u>	<u>157,880</u>	<u>218,496</u>
 <b>EXPENDITURE ON</b>					
Raising funds		608	-	608	1,668
<b>Charitable activities</b>	6				
Wiltshire Scouts		<u>224,780</u>	<u>6,287</u>	<u>231,067</u>	<u>283,985</u>
<b>Total</b>		<u>225,388</u>	<u>6,287</u>	<u>231,675</u>	<u>285,653</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	16	<u>(67,508)</u> <u>20,694</u>	<u>(6,287)</u> <u>(20,694)</u>	<u>(73,795)</u> <u>-</u>	<u>(67,157)</u> <u>-</u>
<b>Net movement in funds</b>		(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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	488,166	-	488,166	507,897
<b>CURRENT ASSETS</b>					
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 26<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,339	-	29,339
<b>Charitable activities</b>			
Wiltshire Scouts	178,855	-	178,855
Other trading activities	498	-	498
Investment income	<u>9,804</u>	<u>-</u>	<u>9,804</u>
<b>Total</b>	<u><u>218,496</u></u>	<u><u>-</u></u>	<u><u>218,496</u></u>
<b>EXPENDITURE ON</b>			
Raising funds	1,668	-	1,668
<b>Charitable activities</b>			
Wiltshire Scouts	<u>276,166</u>	<u>7,819</u>	<u>283,985</u>
<b>Total</b>	<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 £
<b>NET INCOME/(EXPENDITURE)</b>	(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 £
<b>COST</b>					
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
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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**

Trade debtors  
Prepayments

2025

£

2,299

11,468

13,767

2024

£

4,483

41,487

45,970

**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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				

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
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**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 £
<b>Unrestricted funds</b>			
General fund	157,880	(175,261)	(17,381)
Development fund	-	(50,127)	(50,127)
	157,880	(225,388)	(67,508)
<b>Restricted funds</b>			
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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				

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
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**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 £
<b>Unrestricted funds</b>			
General fund	218,496	(234,390)	(15,894)
Development fund	-	(43,444)	(43,444)
	218,496	(277,834)	(59,338)
<b>Restricted funds</b>			

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.







**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 26<sup>th</sup> June 2025 and were signed on its behalf by:

**J Purkis**

.....  
J Purkis – Chair

The notes form part of these financial statements









**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	29,339	-	29,339
<b>Charitable activities</b>			
Wiltshire Scouts	178,855	-	178,855
Other trading activities	498	-	498
Investment income	<u>9,804</u>	<u>-</u>	<u>9,804</u>
<b>Total</b>	<u><u>218,496</u></u>	<u><u>-</u></u>	<u><u>218,496</u></u>
<b>EXPENDITURE ON</b>			
Raising funds	1,668	-	1,668
<b>Charitable activities</b>			
Wiltshire Scouts	<u>276,166</u>	<u>7,819</u>	<u>283,985</u>
<b>Total</b>	<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 £
<b>NET INCOME/(EXPENDITURE)</b>	(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 £
<b>COST</b>					
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
<b>DEPRECIATION</b>					
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
<b>NET BOOK VALUE</b>					
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**

Trade debtors  
Prepayments

2025  
£

2,299

11,468

13,767

2024  
£

4,483

41,487

45,970

**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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				

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
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**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 £
<b>Unrestricted funds</b>			
General fund	157,880	(175,261)	(17,381)
Development fund	-	(50,127)	(50,127)
	157,880	(225,388)	(67,508)
<b>Restricted funds</b>			
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 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				

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
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**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 £
<b>Unrestricted funds</b>			
General fund	218,496	(234,390)	(15,894)
Development fund	-	(43,444)	(43,444)
	218,496	(277,834)	(59,338)
<b>Restricted funds</b>			

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**  
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**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

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**A. Objectives and Activities**

<p><b>Summary of the objects of the charity as set out in its governing document</b></p>	<p>The objectives of the charity are as a part of the Scout Association.</p> <p><b>The Purpose of Scouting</b>  Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b>  As Scouts we are guided by these values  <b>Integrity</b> – We act with integrity; we are honest, trustworthy and loyal  <b>Respect</b> – We have self-respect and respect for others  <b>Care</b> – We support others and take care of the world in which we live  <b>Belief</b> - We explore our faiths, beliefs and attitudes  <b>Co-operation</b> – We make a positive difference; we co-operate with others and make friends</p> <p><b>The Scout Method</b>  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</p>
<p><b>Summary of the main activities in relation to these objects</b></p>	<p>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:</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>6. Actively participating in Regional and Headquarters support</li> </ol>

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	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.
<b>Public Benefit</b>	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**

<b>Summary of the main achievements of the charity during the year</b>	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Examples of international visits abroad include 1<sup>st</sup> 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.</p> <p>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.</p>
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**Wiltshire Scout Council**  
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	<p>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.</p> <p>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 1<sup>st</sup> 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.</p>
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**C. Finance review**

<b>Policy on Reserves</b>	<p>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.</p> <p>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.</p>
<b>Further financial review details</b>	<p>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</p>
<b>Finance review</b>	<p>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).</p>

**D. Structure, governance and management**

<b>Type of governing document</b>	<p>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.</p>
<b>How the charity is constituted</b>	<p>The County is a trust established under its rules which are common to all Scouts.</p>
<b>Trustee selection methods</b>	<p>The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.</p>
<b>Additional governance issues</b>	<p>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</p>

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	<p>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.</p> <p>The Board, who meet 6 times a year, consist of 9 Independent members:</p> <ul style="list-style-type: none"> <li>• 4 Ex – officio (Chair, County Lead Volunteer, County Youth Lead Treasurer)</li> <li>• 5 Appointed Members</li> </ul> <p>Board is supported by a Board Administrator.</p> <p>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.</p> <p>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.</p> <p>This includes responsibility for:</p> <ul style="list-style-type: none"> <li>• Developing and maintaining a risk register, including putting in place appropriate mitigations;</li> <li>• Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting;</li> <li>• Promoting a positive image of Scouting in the community, as well as its development;</li> <li>• Ensuring that County property is appropriately managed;</li> <li>• Maintaining appropriate insurance of persons, property and equipment;</li> <li>• Assisting in the recruitment of leaders and other adult support;</li> <li>• Having an open and transparent selection process for the recruitment of Trustees;</li> <li>• Appointing any sub committees that may be required;</li> <li>• Appointing County Administrators and Advisors other than those who are elected;</li> <li>• Ensuring effective administration is in place to support the Board of Trustees;</li> <li>• Ensuring compliance with applicable governance and charity regulations;</li> <li>• Ensuring transparency of operations, including in the preparation of accounts and holding and AGM;</li> <li>• Ensuring compliance with Data Protection legislation;</li> <li>• Acting as a responsible employer for any employees, who are effectively managed.</li> </ul> <p>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</p>
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**E. Plans for Future Periods**

<b>Plans for future Periods</b>	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.
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**Wiltshire Scout Council**  
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**F. Reference and administration details**

<b>Charity name</b>	Wiltshire Scout Council
<b>Charity number</b>	1025277
<b>Charity's principal address</b>	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**

	<b>Trustee Name</b>	<b>Office</b>	<b>Dates acted if not for whole year</b>
	<b>Ex Officio</b>		
	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 <sup>th</sup> July 2024
	P Ingram	Treasurer	Resigned 24 <sup>th</sup> July 2024
4	R Holmes	Treasurer	Appointed 24 <sup>th</sup> July 2024
	<b>Appointed</b>		
5	R Reeves		
6	T Roberts		
7	D Waspe		
8	T Dobson		
9	D Bavister		
	<b>Co-opted</b>		
	-		

**Name and address of advisor**

<b>Type of advisor</b>	<b>Name</b>	<b>Address</b>
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:

<b>Signature</b>	<b>J Purkis</b>
<b>Full name</b>	<b>Justin Purkis</b>
<b>Position held</b>	<b>County Chair</b>
<b>Date</b>	<b>26<sup>th</sup> June 2025</b>