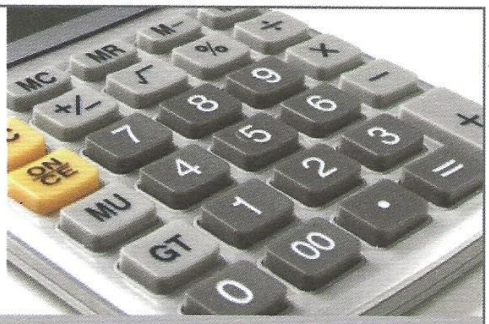
Accountancy Services Limited

1st Floor Mitsubishi Building
Western Way, Melksham
SN12 8BY



Tel: 01225 705758

rachael@anaccountancy.com

10th July 2024

RE: Wiltshire West District Scout Council

Dear Chris,

We have examined the computerized records provided, and would like to point out the following:

- We have not carried out an audit.
- We have not verified that expenses have been posted to the correct category.

We can confirm that we have copies of the year end bank statements for the following five accounts:

- Lloyds Bank 47756968	Balance as at 31/03/2024	£11,481.63
- Lloyds Bank 20106430LS	Balance as at 31/03/2024	£15,000.00
- Lloyds Bank 67204268	Balance as at 31/03/2024	£640.75
- *Lloyds Bank 47771960*	*Balance as at 31/03/2024*	*£3,418.04*
- *Lloyds Bank 86270362*	*Balance as at 31/03/2024*	*£7,992.10*

The two accounts highlighted in italics are recorded in the Statement of assets and liabilities with different account balances to those on the bank statements; £3,563.05 and £8,024.10 respectively.

- For the account numbered 47771960, this could be due to a timing difference, as four transactions were recorded on the bank statements has having cleared on the 2nd and 3rd April 2024, resulting in a balance of £3,563.05.
- For the account numbered 86270362, no statement for April 2024 has been provided, so it has not been possible to determine whether the discrepancy is due to a timing difference or not.

A sixth account is listed on the Statement of assets and liabilities, Badge account No 1, however, no records for this account were provided.

Furthermore, no records were provided for three cash float accounts, or for the reduction in value of buildings and equipment listed on the Statement of assets and liabilities.

Yours faithfully,

A and N Accountancy Services Limited

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

I report on the accounts of the charity for the year ended 31st March 2024

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed J R Applegate

Date 10/7/2024

Name JOHN R. APPLEGATE

Qualification FCAA.

Address MITSUBISHI BUILDING
WESTERN WAY
MELKSHAM
SN 12 8BY

Wiltshire West District
Receipts and Payments Account

For the year from	01-Apr-23		To	31-Mar-24

Statement of assets and liabilities at the end of the year

	2023/24							22/23
	Unrestricted funds			Restricted Funds			Total	Funds
	District	Stonar Explorers	Equinox Explorers	Special Fund (Projects)	Jamboree	Jubilee Woods		
	£	£	£	£	£	£	£	£
Cash funds								
Current account - District a/c	11,332.80						11,332.80	11,828.89
Current account - Jubilee a/c						3,563.05	3,563.05	3,743.46
Badge account No 1	4,164.73						4,164.73	3,726.97
Current account - Stonar Explorers		640.75					640.75	1,107.37
Current account - Equinox Explorers			8,024.10				8,024.10	5,348.19
Long Term Savings / STIA	4,000.00			6,000.00		5,000.00	15,000.00	10,473.63
District Cash/Floats	0.00						0.00	0.00
Equinox Explorers Cash			86.00				86.00	0.00
SAS Cash/Floats	42.90						42.90	42.90
Badge account No 1 Cash/Float	150.16						150.16	105.64
Total cash funds	19,690.59	640.75	8,110.10	6,000.00	0.00	8,563.05	43,004.49	33,864.46
Other monetary assets								
Tax claim	0.00						0.00	0.00
Debts due to the District	0.00						0.00	335.00
Insurance claim	0.00						0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	335.00
Investment assets								
Investment property - detail	0.00						0.00	0.00
Quoted investments	0.00						0.00	0.00
Other investments - detail	0.00						0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non monetary assets for charity's own								
Badge stock	0.00						0.00	0.00
Scout Shop stock	0.00						0.00	0.00
Jubilee Wood - Land						141,302.00	141,302.00	141,302.00
Buildings						23,318.86	23,318.86	24,690.56
Equipment						1,803.00	1,803.00	2,704.50
Landscaping						0.00	0.00	0.00
Jubilee Wood - transfer to revenue							0.00	0.00
Scouting equipment, furniture etc	0.00						0.00	0.00
Reserves	0.00						0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	166,423.86	166,423.86	168,697.06
Liabilities								
Accounts not yet paid	0.00						0.00	0.00
Expenses incurred but not invoiced	0.00						0.00	0.00
Subscriptions not yet paid	0.00						0.00	80.00
Loan - detail	0.00						0.00	0.00
Other liabilities	0.00						0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 20th May 2020 and signed on their behalf by

Signature	Print Name	
C.G Broom	Chris Broom	District Commissioner
A Shipp	Alistair Shipp	Treasurer

Wiltshire West District
Receipts and Payments Account

For the year from	01-Apr-23	To	31-Mar-24

Receipts and payments

	2023/24							22/23
	Unrestricted funds			Restricted Funds			Total	Funds
	District	Stonar Explorers	Equinox Explorers	Special Fund (Projects)	Jamboree	Jubilee Woods		
	£	£	£	£	£	£	£	£
Receipts								
Donations, legacies and similar income								
Membership subscriptions	40,641.00	1,372.00	3,015.00				45,028.00	40,112.00
Less:Membership subscriptions paid on	37,145.00	777.50	952.50				38,875.00	35,640.00
Net membership subscriptions retained	3,496.00	594.50	2,062.50		0.00		6,153.00	4,472.00
Donations	0.00					0.00	0.00	1,976.13
Heritage Lottery Fund						0.00	0.00	0.00
Easy Funding						101.12	101.12	85.60
Gift Aid						0.00	0.00	0.00
Sponsorship	0.00						0.00	0.00
Other similar income	0.00						0.00	0.00
Recompense from Lloyds	0.00						0.00	50.00
Sub total	3,496.00	594.50	2,062.50	0.00	0.00	101.12	6,254.12	6,583.73
Grants								
Maintenance grant	0.00					0.00	0.00	0.00
Other grants	0.00					726.40	726.40	863.19
Sub total	0.00	0.00	0.00	0.00	0.00	726.40	726.40	863.19
Fundraising (gross)								
Training Files	0.00						0.00	0.00
Trophy Sale	0.00						0.00	0.00
Badges	0.00						0.00	0.00
Opening entry SAS	2,835.60						2,835.60	0.00
SAS	0.00						0.00	50.00
Opening entry Badge account no 1	0.00						0.00	0.00
Badge account no 1	4,122.46						4,122.46	3,604.46
Activities/Events	11,127.12		9,698.06				20,825.18	1,008.57
Insurance Reimbursment	0.00						0.00	0.00
Campsite Bookings	0.00					2,356.50	2,356.50	1,751.45
Calendars	0.00						0.00	0.00
Sub total	18,085.18	0.00	9,698.06	0.00	0.00	2,356.50	30,139.74	6,414.48
Investment income								
Bank interest	0.00						0.00	0.00
The Scout Association Short Term	0.00					116.63	116.63	43.47
Property Rent income	0.00						0.00	0.00
Other investment income	0.00						0.00	0.00
Sub total	0.00	0.00	0.00	0.00	0.00	116.63	116.63	43.47
Total Gross Income	21,581.18	594.50	11,760.56	0.00	0.00	3,300.65	37,236.89	13,904.87
Asset and investment sales, etc.	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total receipts	21,581.18	594.50	11,760.56	0.00	0.00	3,300.65	37,236.89	13,904.87

Wiltshire West District
Receipts and Payments Account

For the year from	01-Apr-23		To	31-Mar-24

Receipts and payments

	2023/24							22/23
	Unrestricted funds			Restricted Funds			Total	Funds
	District	Stonar Explorers	Equinox Explorers	Special Fund (Projects)	Jamboree	Jubilee Woods		
	£	£	£	£	£	£	£	£
Payments								
Charitable Payments							0.00	0.00
Youth programme and activities	11,197.12	1,061.12	6,500.74				18,758.98	0.00
Youth Commisioner	0.00						0.00	0.00
DC Expenses	1,261.56						1,261.56	1,636.64
ADC Expenses	151.20						151.20	193.40
Exec Officers Expenses	213.45						213.45	0.00
District Officers Expenses	0.00						0.00	0.00
Room Hire	70.00		40.00				110.00	0.00
Insurance	0.00						0.00	0.00
Training	0.00		99.50				99.50	0.00
Repairs and Renewals	0.00						0.00	0.00
Materials and equipment	372.00		59.33				431.33	2,159.83
Printing and photocopying	0.00						0.00	0.00
Contributions to camp		0.00					0.00	0.00
St Georges Day	0.00						0.00	200.24
AGM	12.50						12.50	23.75
Jubilee Wood						2,701.67	2,701.67	3,625.29
Jubilee Wood Depreciation						2,273.20	2,273.20	2,273.20
Jamboree	0.00				0.00		0.00	1,300.00
Uniforms	0.00		105.00				105.00	0.00
Update costs	0.00						0.00	0.00
Duke of Edinburgh Enrolement		0.00					0.00	0.00
Transport costs (DOE)	0.00						0.00	0.00
Explorers	0.00						0.00	0.00
SAS	375.50			2,835.60			3,211.10	100.00
Badge account no 1	3,640.18						3,640.18	3,661.92
Donations	0.00						0.00	0.00
Misc	889.50		248.74				1,138.24	0.00
Sub total	18,183.01	1,061.12	7,053.31	2,835.60	0.00	4,974.87	34,107.91	15,174.27
Fundraising expenses								
Badges	0.00		25.00				25.00	0.00
Activities	0.00		1,920.34				1,920.34	854.92
Other fundraising costs	0.00						0.00	0.00
Sub total	0.00	0.00	1,945.34	0.00	0.00	0.00	1,945.34	854.92
								0.00
Total Gross Expenditure	18,183.01	1,061.12	8,998.65	2,835.60	0.00	4,974.87	36,053.25	16,029.19
Asset and investment purchases, etc.								
Total payments	18,183.01	1,061.12	8,998.65	2,835.60	0.00	4,974.87	36,053.25	16,029.19
Net of receipts/(payments)	3,398.17	(466.62)	2,761.91	(2,835.60)	0.00	(1,674.22)	1,183.64	(2,124.32)
Funds last year end	16,292.42	1,107.37	5,348.19	8,835.60	0.00	176,661.13	208,244.71	202,896.52
Funds this year end	19,690.59	640.75	8,110.10	6,000.00	0.00	174,986.91	209,428.35	