

TRUSTEES' ANNUAL REPORT

for the period 01 April 2024 to 31 March 2025

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity No **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **Co-Op Bank**
 The Scout Association, Chingford, London

Trustee Name	Office
Jacqueline Butterworth	Chair
Chris Davis	
Robert Swindell	
Mathew Spencer	Lead Volunteer
Paul Webb	
Ben Jones	County Youth Lead
Andrew Penhallurick	
Gregory Dodd	
Daniel Robinson	
Richard Humphries (Resigned March 2025)	Treasurer
Bob Fear	
Richard Budd (Resigned March 2025)	

Section B - Structure, governance and management

The Scout 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. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout 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.

The Committee consists of 2 independent officers (Chair, and Treasurer) together with the County Lead Volunteer and County Youth Lead, plus nominated members and meets a minimum of 6 times per year.

This County Board of Trustees exists to support the County Lead Volunteer in meeting the responsibilities of the 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.

Risk and Internal Control

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.

Section C - Objectives and activities

The objectives of the County are to act as a unit of the Scout Association.

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of March 2025 Solihull Scout County comprised 24 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 11 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The census for Jan 2025 showed a decrease of 2% in youth membership and a 9% increase of adults, leading to an overall membership broadly the same as last year.

On the date of census, 31 January 2025, there were 2031 young people and 702 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections).

Over the past year all of the sections have taken part in a varied programme of Scouting activities and events. Many Chief Scout Awards were achieved at all levels as well as countless activity and challenge badges and a number of adults have also been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. Solihull should be highly proud of all our volunteers who are making a difference in their communities and achieving the aims of The Scout Association

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £35k in a normal year.

The amount held in the General fund was £83k at the end of the 2024–2025 financial year which exceeds this amount. The excess in reserves accumulated primarily as a result of the receipt of government covid related grants and was initially maintained so as to allow for potential support to contribute to any unforeseen requirements across the County during the period of the Covid pandemic. Trustees have struggled this year to maintain an effective budget due to the treasurer handover taking a longer period than expected.

The County held net Cash balances of approximately £237k at the year end. Of this £150k is accounted for by the Australian Jamboree trip in January.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

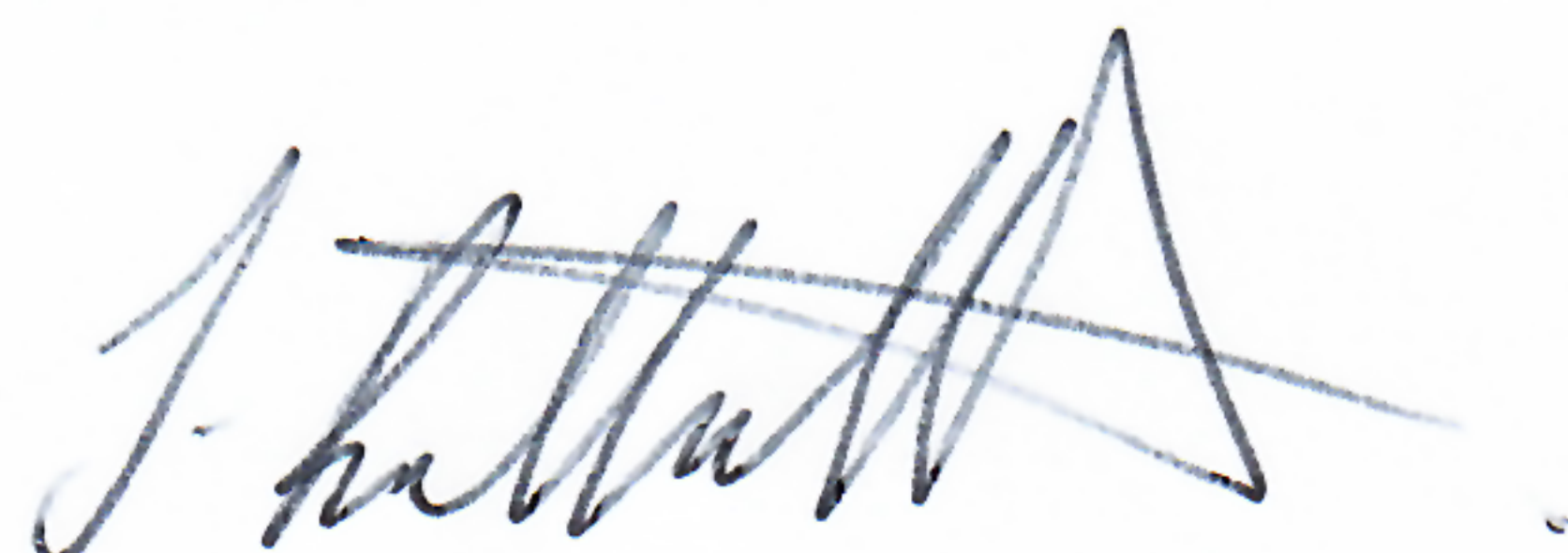
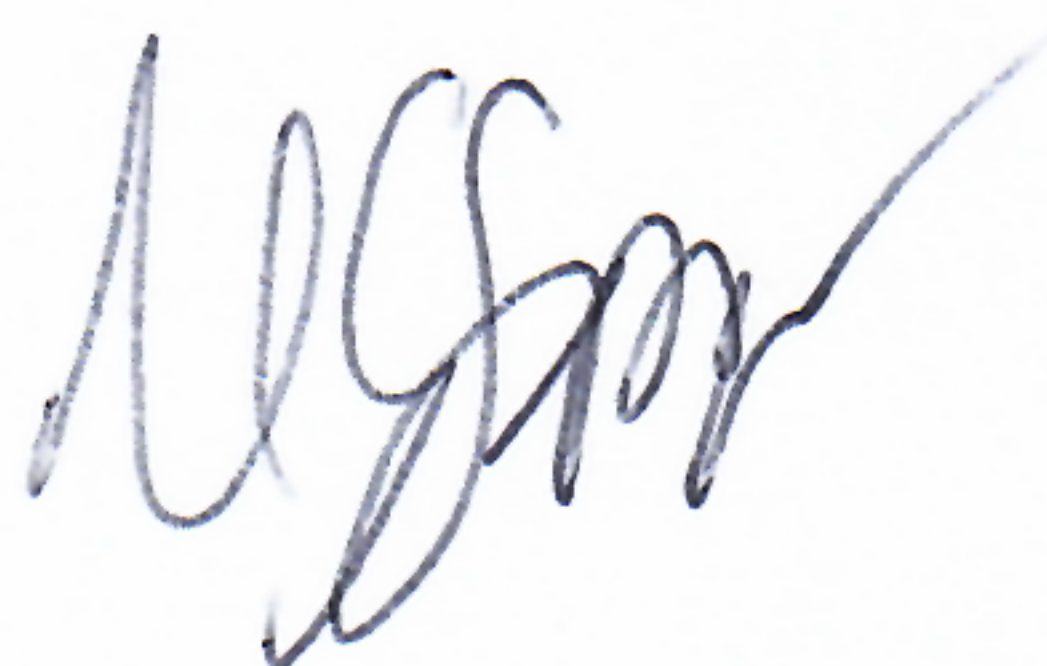
The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

A handwritten signature in blue ink, appearing to read 'J. Butterworth', with a large, stylized flourish at the end.A handwritten signature in blue ink, appearing to read 'Mat Spencer', with a large, stylized flourish at the end.

Mat Spencer - Lead Volunteer

Statement of Financial Activities

Solihull County Scout Council For the year ended 31 March 2025

	2025	2024
Incoming Resources		
Voluntary Income	7,321	7,155
Funds Generating Activities	-	200
Investment Income	1,073	1,585
Incoming Resources From Charitable Activities		
Scouting Events	48,364	16,179
Scout Activities Income	425	305
Premises Income	21,073	17,963
DofE Receipts	1,688	1,927
SAS activities income	1,225	-
Jamboree Income		
Jamboree Fundraising Income	-	61,497
Jamboree Fees Income	-	36,037
Jamboree Other Income	-	639
Roverway Income	13,618	-
Australian Jamboree Income	149,580	-
Total Jamboree Income	163,198	98,173
Total Incoming Resources From Charitable Activities	235,972	134,547
Other Incoming Resources	1,968	2,500
Total Incoming Resources	246,334	145,987
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure		
Operation Chameleon Costs	10,183	12,965
Night Hike Costs	1,460	1,154
County Camp Costs	30,578	-
Skills for Adults Costs	-	528
Total Scouting Events Expenditure	42,221	14,648
Scouting Activities Expenditure	10,284	7,922
Jamboree Expenditure		
Jamboree Fundraising Costs	-	13,052
Jamboree Costs	300	84,874
Roverway Costs	15,576	-
Australian Jamboree Costs	149,533	-
International Expeditions Support	-	160
Total Jamboree Expenditure	165,408	98,086
HQ Premises Expenditure	16,286	28,186
Expenditure on Administering The Charity	7,862	3,858

	2025	2024
Scout Active Support Expenditure	3	200
Total Expenditure on Charitable Activities	242,064	152,899
Total Resources Expended	242,064	152,899
Net Movement In Funds	4,270	(6,912)

County Balance Sheet

Solihull County Scout Council

As at 31 March 2025

	31 MAR 2025	31 MAR 2024
Current Assets		
Stocks and Work in Progress		
DofE Packs Stock Held	1,220	1,220
Total Stocks and Work in Progress	1,220	1,220
Prepayments and Accruals		
Prepayments	-	4,000
Accounts Receivable	(106,807)	125,397
Total Prepayments and Accruals	(106,807)	129,397
Cash at bank and in hand		
Co-Op Current A/C	118,032	24,248
Co-Op Savings Account	103,307	110,000
HQ Account	5	3,930
Events Account	-	-
Fundraising (Jamboree)	-	1
Equals Main Account	16,312	1,851
Equals Cards	-	619
County Cash	127	127
Savings Account	-	10,234
Current Account	4	5,129
Equals US Dollar	40	-
Total Cash at bank and in hand	237,827	156,138
Total Current Assets	132,240	286,754
Creditors: amounts falling due within one year		
Accruals	37,868	-
Accounts Payable	200	330
Income in Advance	4,800	201,491
Rounding	169	-
Equals AUD	-	-
Total Creditors: amounts falling due within one year	43,037	201,822
Net Current Assets (Liabilities)	89,202	84,932
Total Assets less Current Liabilities	89,202	84,932
Net Assets	89,202	84,932
Unrestricted Funds		
General Fund	83,682	79,412
Jamboree Fund	5,521	5,521
Total Unrestricted Funds	89,202	84,933
Xero Funds Adjustment		

	31 MAR 2025	31 MAR 2024
Current Year Earnings	4,270	(6,912)
Retained Earnings	(4,270)	6,912
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2025 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Mat Spencer	County Lead Volunteer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2025

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the 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) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

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 resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Membership Subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect 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 Statement of Financial Activity.

Grants and Donations

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

Tax Reclaims 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.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realised. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated Services & 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

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

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.

Governance Costs

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.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets For Use By The Charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors and Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and Work In Progress

These are valued at the lower of cost or market value.

Notes 3 and 4 Analysis of Detailed Income and Expenditure

Solihull County Scout Council For the year ended 31 March 2025

	2025	2024
Note 3 Incoming Resources		
Voluntary Income		
Membership Fees	7,297	7,031
Donations	24	123
Total Voluntary Income	7,321	7,155
Funds Generating Activities		
County Fundraising Income	-	200
Total Funds Generating Activities	-	200
Investment Income		
Bank Interest	1,073	1,585
Total Investment Income	1,073	1,585
Incoming Resources From Charitable Activities		
Scouting Events		
Night Hike Income	4,662	1,928
Operation Chameleon Income	11,637	14,251
County Camp Income	32,065	-
Total Scouting Events	48,364	16,179
Scout Activities Income	425	305
Premises Income	21,073	17,963
DofE Receipts	1,688	1,927
SAS activities income	1,225	-
Jamborees Income		
Roverway Income	13,618	-
Australian Jamboree Income	149,580	-
Jamboree Fundraising Income	-	61,497
Jamboree Fees Income	-	36,037
Jamboree Other Income	-	639
Total Jamborees Income	163,198	98,173
Total Incoming Resources From Charitable Activities	235,972	134,547
Other Incoming Resources		
Other Revenue	240	-
Other County Income	1,728	2,500
Total Other Incoming Resources	1,968	2,500
Total Note 3 Incoming Resources	246,334	145,987

2025 2024

Note 4 Resources Expended

Expenditure on Charitable Activities

Scouting Events Expenditure

Operation Chameleon Costs	10,183	12,965
Night Hike Costs	1,460	1,154
County Camp Costs	30,578	-
Skills for Adults Costs	-	528
Total Scouting Events Expenditure	42,221	14,648

Scouting Activities Expenditure

County Commissioners Fund	67	-
County Development Activity	393	403
Scout Development Activity	-	25
Training	211	348
Outdoor Training	150	-
Young Leaders	28	111
OSM Licences	2,160	2,592
Equipment Purchases	4,437	249
Uniforms	99	15
Badges Cost of Goods Sold	503	-
DofE Expenses	1,518	63
DofE Cost of Goods Sold	-	1,594
Special Needs Training	-	1,522
Scout Activities	717	1,000
Total Scouting Activities Expenditure	10,284	7,922

Jamboree Expenditure

Australian Jamboree Costs	149,533	-
Roverway Costs	15,576	-
Jamboree Fundraising Costs	-	13,052
Jamboree Costs	300	84,874
International Expeditions Support	-	160
Total Jamboree Expenditure	165,408	98,086

HQ Premises Expenditure

Electricity	3,074	1,889
Gas	1,009	5,433
Water	504	174
Drainage/Sewerage	-	267
Caretaker	1,044	1,131
Cleaning	1,343	1,309
HQ Lease	450	-
Insurance	480	441
Building Maintenance	3,413	3,577
Building Major Expenditure	4,255	13,794

	2025	2024
Other Premises Costs	714	171
Total HQ Premises Expenditure	16,286	28,186
Expenditure on Administering The Charity		
Accountancy Fees	537	437
Advertising & Marketing	1,158	36
Bank Charges	40	120
County Administrator	1,760	1,492
Conferences	3,092	188
Internet & Digital Comms	709	543
Meeting Expenses	-	306
Presentations	-	253
Printing, Postage & Stationery	522	376
Other County Costs	44	107
Total Expenditure on Administering The Charity	7,862	3,858
Scout Active Support Expenditure		
SAS Administration Costs	-	100
SAS Activity Costs	3	100
Total Scout Active Support Expenditure	3	200
Total Expenditure on Charitable Activities	242,064	152,899
Total Note 4 Resources Expended	242,064	152,899

Note 5 Support Costs

Solihull County Scout Council
For the year ended 31 March 2025

5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

Solihull County Scout Council For the year ended 31 March 2025

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2025	2024
Number of Trustees Paid Expenses	4	6
Nature of the Expenses	Office Expenses, Travel, Subsistence, Activity Expenses, Capital Expenditure	Office Expenses, Travel, subsistence
Total Amount Paid	£2,978.88	£1,030

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2025	2024
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

Solihull County Scout Council
For the year ended 31 March 2025

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

Solihull County Scout Council
For the year ended 31 March 2025

8.1 Grants & Donations

The charity made no material grants and donations during the year. No material grants were made to institutions.

Note 9 Tangible Fixed Assets

Solihull County Scout Council
For the year ended 31 March 2025

9.1 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

Solihull County Scout Council
For the year ended 31 March 2025

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

Solihull County Scout Council For the year ended 31 March 2025

11.1 Stocks Held

The County holds the following items as stock for sale:

	2025	2024
Stocks Held		
DofE Packs Stock Held	1,220	1,220
Total Stocks Held	1,220	1,220

Note 12 Debtors & Prepayments

Solihull County Scout Council
For the year ended 31 March 2025

12.1 Analysis of Debtors

The breakdown of monies owed to the County is as follows:

	2025	2024
Analysis of Debtors		
Prepayments	-	4,000
Total Analysis of Debtors	-	4,000

Note 13 Short Term Investments

Solihull County Scout Council
For the year ended 31 March 2025

13.1 Investments Analysis

The County does not hold any funds in investments other than savings accounts with CoOperative Bank

Note 14 Cash at Bank and In Hand

Solihull County Scout Council For the year ended 31 March 2025

14.1 Analysis of Deposits

Funds held in the County's bank accounts and as cash are as follows:

	2025	2024
Cash at Bank and In Hand		
Co-Op Bank		
Co-Op Current A/C	118,031.61	24,247.63
Co-Op Savings Account	103,307.12	110,000.00
Total Co-Op Bank	221,338.73	134,247.63
CAF Bank		
Current Account	3.86	5,128.88
HQ Account	5.00	3,929.71
Events Account	-	0.01
Savings Account	-	10,233.96
Fundraising (Jamboree)	-	0.76
Total CAF Bank	8.86	19,293.32
Equals		
Equals Main Account	16,312.21	1,850.99
Equals Cards	-	236.12
Total Equals	16,312.21	2,087.11
Cash		
County Cash	127.00	127.00
Total Cash	127.00	127.00
Total Cash at Bank and In Hand	237,786.80	155,755.06

Note 15 Creditors and Accruals

Solihull County Scout Council For the year ended 31 March 2025

15.1 Analysis of Creditors

Funds owed by the County are as follows.

	2025	2024
Analysis of Creditors		
Accruals	(37,868)	-
Income in Advance	(4,800)	(201,491)
Total Analysis of Creditors	(42,668)	(201,491)

1. AJ2025 Refunds

Refunds paid out to AJ2025 participants in April 2025 shown as an accrual for balancing purposes

2. Explorer Belt Advance Payments

Money transferred from AJ2025 to Explorer Belt participants instead of refunding

Note 16 Funds Breakdown

Solihull County Scout Council For the year ended 31 March 2025

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2025	2024
Unrestricted Funds		
General Fund	(83,682)	(79,412)
Jamboree Fund	(5,521)	(5,521)
Total Unrestricted Funds	(89,202)	(84,933)

Note 17 Transactions with Related Parties

Solihull County Scout Council
For the year ended 31 March 2025

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

Solihull County Scout Council
For the year ended 31 March 2025

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

Solihull County Scout Council
For the year ended 31 March 2025

19.1 Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

Note 20 Additional Disclosures

Solihull County Scout Council
For the year ended 31 March 2025

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council For the year ended 31 March 2025

I report on the accounts of the Scout County for the period ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

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

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 Commissioners (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 report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District 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 (other than that disclosed below *):

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 Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name:

Qualification :

Address:

Date:

-----Original Message-----

From: Sylwia Kraus-Polanska <accounts@nichebespoke.com>

Sent: Tuesday, January 27, 2026 1:52 PM

To: Daniel Robinson

Subject: RE: Examiners report

As we speak about financial year March 2025.

Main banks are reconciled

Looks like everything was posted.

There are some unreconciled transactions from this year but its irrelevant for the year ended March 2025.

P&L, reconciliation reports from Equals and current account - this all looks ok

Balance sheet - accounts receivables as a negative balance (107141) reason Customer deposits received before an invoice was generated - it even itself in April 2025 as they have raised sales invoices dated 09.04.2025.

Balance Sheet/Accounts receivables/Accruals/general fund reports attached.

I can't justify sales as I don't know exactly what they charge for.

But from Xero point of view it looks like all have been posted.

Let me know if you need any further details.

Kind regards

Sylwia Kraus-Polanska

Accounts Department

Niche & Bespoke Ltd

Unit 18 The Gateway Estate

Birmingham Airport Cargo

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