



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

<p>Summary of the objects of the charity as set out in its governing document</p>	<p>The objectives of the county are as a unit of the Scout Association.</p> <p>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.</p> <p>The values of Scouting As Scouts we are guided by these values</p> <p>Integrity – We act with integrity; we are honest, trustworthy and loyal</p> <p>Respect – We have self-respect and respect for others</p> <p>Care – We support others and take care of the world in which we live</p> <p>Belief - We explore our faiths, beliefs and attitudes</p> <p>Co-operation – We make a positive difference; we co-operate with others and make friends</p> <p>The Scout method Scouting takes place when young people, in partnership with adults, work together based on the values of scouting and:</p> <ul style="list-style-type: none"> - 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
<p>Summary of the main activities in relation to these objects</p>	<p>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:</p> <ol style="list-style-type: none"> 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.
<p>Public Benefit</p>	<p>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.</p>

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B. Achievements and performance

Summary of the main achievements of the charity during the year	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
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C. Finance review

Policy on Reserves	<p>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.</p> <p>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</p>
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	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	<p>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.</p> <p>The committee, who meet 6 times a year, consist of 14 Independent members:</p> <ul style="list-style-type: none"> • 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer) • 5 Elected Members • 4 Nominated Members <p>In addition members are co-opted as required to provide appropriate skill.</p> <p>This County Executive Committee exists to support the District and Group Leaders in meeting the responsibilities of their appointments and is responsible for:</p> <ul style="list-style-type: none"> • The maintenance of County property; • The raising of funds and the administration of County finance; • The insurance of persons, property and equipment

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	<ul style="list-style-type: none"> • 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. <p>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</p>
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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.
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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		
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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	
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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

Note	2021			2020	
	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		25,415	3,593	29,008	23,699
Total funds brought forward		756,132	103,879	860,011	836,312
Total funds carried forward		781,547	107,472	889,019	860,011

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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: <ul style="list-style-type: none"> • 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

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	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

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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
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
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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
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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
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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

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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)

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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