



***Wiltshire Scout Council***

***Trustees Annual Report***

***and Accounts***

***for the year ending***

***31 March 2023***

**Scout Association Registration Number 10000120**

**Charity Commission Registration Number 1025277**

A. Objectives and Activities

<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</p> <p><b>Integrity</b> – We act with integrity; we are honest, trustworthy and loyal</p> <p><b>Respect</b> – We have self-respect and respect for others</p> <p><b>Care</b> – We support others and take care of the world in which we live</p> <p><b>Belief</b> - We explore our faiths, beliefs and attitudes</p> <p><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:</p> <ul style="list-style-type: none"> <li>- enjoy what they are doing and have fun</li> <li>- take part in activities indoors and outdoors</li> <li>- learn by doing</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their promise</li> <li>- gain skills for life</li> </ul>
<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. 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 the Headquarters and South West Region Growth and Communities Teams in ensuring Scouting continued to grow throughout the County. The 2023 census saw a 5% increase (257) giving a total of 5,814 in 4-18 year old youth members and 2% increase (36) giving a total 1,890 in adult volunteers compared to last year's census outcome.</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 Groups, including by the provision of dedicated development and programme support. This support is aimed at increasing adult volunteers, reducing waiting lists to join, growing small Groups, introducing Sections to those Groups that do not have a full complement of Sections and reaching into areas where there is limited or no Scouting provision at present.</li> <li>3. Providing Countywide events for all those involved in Scouting, including an Annual Celebration of Scouting held at the Wiltshire Scout Centre which saw over 1,000 participants and activity days / County competitions for Beavers, Cubs, Scouts and now for the new Squirrel Scouts provision.</li> <li>4. Running a twice yearly, online modular based Section Leader, Manager and Supporter training programme for all adult members. Providing on-going bespoke online training and personalised support for County, District and Group Trustee Boards and their Sub-Committees.</li> </ol>

	<p>5. Providing active County-wide support for the Scout Association transformational changes that are being implemented through 2023, 2024 and 2025.</p> <p>6. Participating in online Regional Support Meetings for County Chairs, County Commissioners, County Youth Commissioners and Deputy County Commissioners for Development, Programme Support and youth-shaped support, including updating and upskilling County Training Managers.</p>
<b>Public Benefit</b>	<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>

**B. Achievements and performance**

<p><b>Summary of the main achievements of the charity during the year</b></p>	<p>The County Scout Centre is now fully operational following restrictions imposed due to the Covid-19 pandemic at the beginning of the reporting period and is now experiencing an increase in both external agency and internal Scout bookings, which have included the return of face to face delivered adult training weekends, County Trustee Board meetings, Section based activities and large scale, whole County celebration events. Furthermore, the Scout Centre has received a major digital upgrade that has included faster broadband, IT equipment and enhanced security video surveillance equipment.</p> <p>With the return of face to face Scouting and all restrictions removed from overseas events, including the reopening of European border crossings, International Scouting events are now being resumed including a World Scout jamboree to South Korea in July 2023, including two European skiing events having been planned and delivered at the beginning of 2023 to Andorra and Valle d'Aosta, Italy with the latter delivered as a county-wide event. In addition to this, the County Activities Team resumed their Mid-Winter Expedition to North Wales between Christmas and the New Year.</p> <p>Training for Adult Leaders, Managers and Supporters has been successfully delivered using a combination of both face to face and online delivered training sessions by members of the County Adult Training Team and locally, within Districts, by suitably qualified and experienced leaders. This training has included mandatory ongoing learning for example, safety, safeguarding, GDPR, Trustee Introductory and First Aid training. County led face to face training has taken place at Wiltshire Scout Centre over a weekend in November 2022, with a second weekend course recently completed in March 2023. As a result of the additional mandatory training and support offered, the number of those outstanding in this particular training has significantly reduced to below the HQ directed maximum of 5% and is currently just 2% of the total adult membership for the County, with a number of Districts reporting 0%, ensuring that our membership remains compliant with our Policy, Organisation and Rules and HQ directives.</p> <p>In line with our growth and development over the reporting period, our Squirrel, Beaver, Cub, Scout, Explorer and Network members from all seven Districts continue to deliver exciting and fun-packed quality programmes and therefore meeting our skills for life objectives, undertaking regular, hybrid Section meetings using a combination of online virtual platforms and face-to-face</p>
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	<p>programme delivery, including taking part in The Scout Association's national activities and events. Now that we have successfully adopted a hybrid approach to programme and activity delivery our youth membership has grown and continues to grow, with many Groups now reporting healthy waiting lists. The focus now is on recruiting, inducting, training and retaining young people and adult volunteers that will enable those young people currently on waiting lists join Scouting and learn valuable skills for life. In support of this, the County has recruited two Local Growth Assistants, managed by a County Volunteer and the Local Growth and Communities Team who will work on specified tasks across all areas of the County to ensure that we continue to grow as a youth organisation in Wiltshire.</p>
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**C. Finance review**

<b>Policy on Reserves</b>	<p>The total funds are £867,257 of which £104,039 are restricted for specific purposes, including for legacies gifted. Of the unrestricted funds £520,026 are held as fixed assets (including the Wiltshire Scout Centre). Therefore at 31<sup>st</sup> March 2023 the charity had net unrestricted current assets of £243,192.</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. This equates to £xxx. Any additional funds will be to develop the activities offering made available at the centre and to support development and Scouting across the County, including supporting Districts and Groups facing financial difficulties, and also to support the return to Scouting.</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 £103,121 (2022 £50,251) and the total expenditure £118,408 (2022 £56,726) The reduction in income and costs reflects the reduction of Scouting activities and lettings due to the ongoing Coronavirus pandemic.</p> <p>The net current assets at year-end were £338,258 (2022 £336,636).</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 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 with legislation applicable to charities.</p>

	<p>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 14 Independent members:</p> <ul style="list-style-type: none"> <li>• 5 Ex – officio (Chair, County Commissioner, County Youth Commissioner, Secretary, Treasurer)</li> <li>• 5 Elected Members</li> <li>• 2 Nominated Members</li> <li>• 2 Co-opted Members</li> </ul> <p>This Board exists to support the District and Group Leaders in meeting the responsibilities of their appointments. It is responsible for ensuring the charity is well managed and this includes responsibility for:</p> <ul style="list-style-type: none"> <li>• Ensuring that 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>• Appointing any sub committees that may be required;</li> <li>• Appointing County Administrators and Advisors other than those who are elected;</li> <li>• Ensuring compliance with applicable governance and charity regulations, including in respect of reporting and risk management.</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 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**

<b>Plans for future Periods</b>	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**

<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**

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

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


Name and address of advisor

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

G. Declaration

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

Signed on behalf of the charity's trustees by:

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

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

**Independent examiner's report to the trustees of Wiltshire Scout Council**

I report to the charity trustees on my examination of the accounts of Wiltshire Scout Council (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare FCA DChA

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

Date: 10 July 2023

**Wiltshire Scout Council****Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	28,297	-	28,297	34,257
<b>Charitable activities</b>					
Wiltshire Scouts	5	70,826	-	70,826	15,187
Other trading activities	3	834	-	834	718
Investment Income	4	<u>3,164</u>	<u>-</u>	<u>3,164</u>	<u>89</u>
<b>Total</b>		<u>103,121</u>	<u>-</u>	<u>103,121</u>	<u>50,251</u>
<b>EXPENDITURE ON</b>					
Raising funds		184	-	184	2,364
<b>Charitable activities</b>					
Wiltshire Scouts	6	<u>116,507</u>	<u>1,717</u>	<u>118,224</u>	<u>54,362</u>
<b>Total</b>		<u>116,691</u>	<u>1,717</u>	<u>118,408</u>	<u>56,726</u>
<b>NET INCOME/(EXPENDITURE)</b>		(13,570)	(1,717)	(15,287)	(6,475)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>776,788</u>	<u>105,756</u>	<u>882,544</u>	<u>889,019</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>

The notes form part of these financial statements

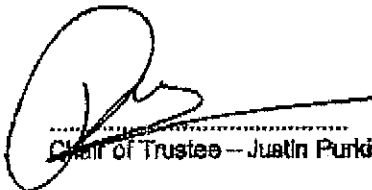


**Wiltshire Scout Council**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	520,026	8,973	528,999	545,908
<b>CURRENT ASSETS</b>					
Stocks	13	585	-	585	585
Debtors	14	348,098	-	348,098	120,054
Cash at bank		<u>474,159</u>	<u>95,066</u>	<u>569,225</u>	<u>469,303</u>
		822,842	95,066	917,908	589,942
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(579,650)</u>	-	<u>(579,650)</u>	<u>(253,306)</u>
<b>NET CURRENT ASSETS</b>		<u>243,192</u>	<u>95,066</u>	<u>338,258</u>	<u>336,636</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>
<b>NET ASSETS</b>		<u>763,218</u>	<u>104,039</u>	<u>867,257</u>	<u>882,544</u>
<b>FUNDS</b>	16				
Unrestricted funds				763,218	776,788
Restricted funds				<u>104,039</u>	<u>105,756</u>
<b>TOTAL FUNDS</b>				<u>867,257</u>	<u>882,544</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7<sup>th</sup> July 2023 and were signed on its behalf by:

  
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 Chair of Trustees – Justin Purkis

Notes to the Financial Statements  
for the Year Ended 31 March 2023

1. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken exemption from preparing a cash flow statement under the charities SORP as it constitutes a small charity. The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the Charity's ability to be a going concern.

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Membership subscriptions Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

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

Tax reclaim on donations and gifts Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Donated services and facilities are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable, and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is included in the accounts when receivable

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Wiltshire Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year and cost at least £50. They are valued at cost or a reasonable value on receipt.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Buildings - 2% on a straight-line basis

Equipment - 10%-20% at different rates on a straight-line basis.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Creditors**

Creditors are recognised where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discount due.

**Cash at bank and cash in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

**Financial Risk Management**

The Charity has minimal exposure to customer credit risk, liquidity risk and market risk. Please refer to the risk section of the trustee's annual report for information on how risks are managed. The charity does not have any non-basic financial instruments

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	512	1,402
Grants	-	8,000
Subscriptions	219,502	203,847
less: membership subscriptions paid on	(191,717)	(178,992)
	<u>28,297</u>	<u>34,257</u>

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

	2023	2022
	£	£
Wiltshire Council	<u>-</u>	<u>8,000</u>

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**Wiltshire Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

<b>3. OTHER TRADING ACTIVITIES</b>		2023	2022
		£	£
Badges		<u>834</u>	<u>718</u>
<b>4. INVESTMENT INCOME</b>		2023	2022
		£	£
Deposit account interest		<u>3,164</u>	<u>89</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		2023	2022
		£	£
Centre income and fees	Activity	25,631	15,187
International trips	Wiltshire Scouts	<u>45,195</u>	<u>-</u>
	Wiltshire Scouts	<u>70,826</u>	<u>15,187</u>
<b>6. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs (see	costs (see
		note 7)	note 8)
		£	£
Wiltshire Scouts		<u>115,607</u>	<u>2,617</u>
			<u>118,224</u>
<b>7. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		2023	2022
		£	£
Staff costs		4,320	2,700
Insurance		4,924	4,837
Premises		12,530	6,385
Repairs		6,856	5,958
Office costs		1,481	1,590
Other costs		14,720	4,432
International trips		42,251	-
Events		7,326	5,975
Depreciation		<u>21,199</u>	<u>20,242</u>
		<u>115,607</u>	<u>52,119</u>
<b>8. SUPPORT COSTS</b>			
		Finance	Governance
		costs	Totals
		£	£
Wiltshire Scouts		<u>495</u>	<u>2,617</u>
			<u>2,122</u>

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**Wiltshire Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. SUPPORT COSTS - continued**

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

	2023 Wiltshire Scouts £	2022 Total activities £
Payroll	495	323
Independent examination	<u>2,122</u>	<u>1,920</u>
	<u>2,617</u>	<u>2,243</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustee, S Rose, is employed by the Charity as centre manager, and earned gross salary of £4,320. (2022: £2,700).

There were no other trustees' remuneration or other benefits for the year ended 31 March 2023 nor the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	<u>4,320</u>	<u>2,700</u>
	<u>4,320</u>	<u>2,700</u>

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

	2023	2022
Employees	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,257	-	34,257
<b>Charitable activities</b>			
Wiltshire Scouts	15,187	-	15,187
Other trading activities	718	-	718
Investment income	<u>89</u>	<u>-</u>	<u>89</u>
<b>Total</b>	<u>50,251</u>	<u>-</u>	<u>50,251</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,364	-	2,364
<b>Charitable activities</b>			
Wiltshire Scouts	<u>52,646</u>	<u>1,716</u>	<u>54,362</u>
<b>Total</b>	<u>55,010</u>	<u>1,716</u>	<u>56,726</u>
<b>NET INCOME/(EXPENDITURE)</b>	(4,759)	(1,716)	(6,475)

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**Wiltshire Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	781,547	107,472	889,019
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>776,788</u>	<u>105,756</u>	<u>882,544</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Training and Potterne equipment £	Activity equipment £	Climbing frame and fittings £	Totals £
<b>COST</b>					
At 1 April 2022	775,432	102,611	10,324	15,651	904,018
Additions	<u>          -</u>	<u>      4,290</u>	<u>          -</u>	<u>          -</u>	<u>      4,290</u>
At 31 March 2023	<u>775,432</u>	<u>106,901</u>	<u>10,324</u>	<u>15,651</u>	<u>908,308</u>
<b>DEPRECIATION</b>					
At 1 April 2022	243,701	88,434	10,324	15,651	358,110
Charge for year	<u>15,309</u>	<u>      5,890</u>	<u>          -</u>	<u>          -</u>	<u>      21,199</u>
At 31 March 2023	<u>259,010</u>	<u>      94,324</u>	<u>10,324</u>	<u>15,651</u>	<u>379,309</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>516,422</u>	<u>      12,577</u>	<u>          -</u>	<u>          -</u>	<u>528,999</u>
At 31 March 2022	<u>531,731</u>	<u>      14,177</u>	<u>          -</u>	<u>          -</u>	<u>545,908</u>

**13. STOCKS**

	2023 £	2022 £
Stocks	<u>      585</u>	<u>      585</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	2,357	131
Prepayments	<u>345,741</u>	<u>119,923</u>
	<u>348,098</u>	<u>120,054</u>

continued...

**Wiltshire Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	212,296	1,053
Social security and other taxes	24	(23)
Other creditors	313	605
Accruals and deferred income	<u>367,017</u>	<u>251,671</u>
	<u>579,650</u>	<u>253,306</u>

Included in accruals and deferred income is deferred income of £363,878 (2022 £248,572) being income received for post year end activities and membership fees for 2023/24.

**16. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement	Transfers	At
	£	in funds	between	31.3.23
	£	£	funds	£
<b>Unrestricted funds</b>				
General fund	776,788	(13,570)	(75,000)	688,218
Development fund	-	-	60,000	60,000
County Event fund	-	-	5,000	5,000
International fund	-	-	10,000	10,000
	<u>776,788</u>	<u>(13,570)</u>	-	763,218
<b>Restricted funds</b>				
International	13,674	-	-	13,674
Legacy	76,220	(1,539)	-	74,681
Car Park	7,554	(178)	-	7,376
Scout Centre	1,500	-	-	1,500
Jamboree	6,808	-	-	6,808
	<u>105,756</u>	<u>(1,717)</u>	-	104,039
<b>TOTAL FUNDS</b>	<u>882,544</u>	<u>(15,287)</u>	-	<u>867,257</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	103,121	(116,691)	(13,570)
<b>Restricted funds</b>			
Legacy	-	(1,539)	(1,539)
Car Park	-	(178)	(178)
	-	(1,717)	(1,717)
<b>TOTAL FUNDS</b>	<u>103,121</u>	<u>(118,408)</u>	<u>(15,287)</u>

continued...

**Wiltshire Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	781,547	(4,759)	776,788
<b>Restricted funds</b>			
International	13,674	-	13,674
Legacy	77,758	(1,538)	76,220
Car Park	7,732	(178)	7,554
Scout Centre	1,500	-	1,500
Jamboree	<u>6,808</u>	<u>-</u>	<u>6,808</u>
	<u>107,472</u>	<u>(1,716)</u>	<u>105,756</u>
<b>TOTAL FUNDS</b>	<u>889,019</u>	<u>(6,475)</u>	<u>882,544</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,251	(55,010)	(4,759)
<b>Restricted funds</b>			
Legacy	-	(1,538)	(1,538)
Car Park	<u>-</u>	<u>(178)</u>	<u>(178)</u>
	<u>-</u>	<u>(1,716)</u>	<u>(1,716)</u>
<b>TOTAL FUNDS</b>	<u>50,251</u>	<u>(56,726)</u>	<u>(6,475)</u>

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

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.