

## Independent examiner's report to the trustees of 5<sup>th</sup> Testwood Scout Council

I report to the trustees on my examination of the accounts of the 5<sup>th</sup> Testwood Scouts for the year ended 31 December 2024.

### Responsibilities and basis of report

As the charity trustees of the 5<sup>th</sup> Testwood Scouts 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 5<sup>th</sup> Testwood Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement – matter of concern identified

I have completed my examination. I have identified a matter of concern in my report because of the imbalance noted in the accounts. As noted by the Treasurer it appears this is most likely due to mis-recording of some cash transactions in the 2024 year.

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

1. accounting records were not kept in respect of the 5<sup>th</sup> Testwood Scouts 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Name: Siân Winter

Relevant professional qualification or membership of professional bodies (if any): CPFA (CIPFA membership number – 18311)

Address: Birchlands, Whitemoor Lane, Winsor, Southampton. Hants. SO40 2HD

Date: 5 September 2025