

WEST HERTS DISTRICT SCOUT COUNCIL

England & Wales · Charity number 302518

Details

Other names	WEST HERTS BOY SCOUTS LOCAL ASSOCIATION
Status	Registered
Legal form	Other
Registered	1966-08-11
Register	View on the Charity Commission register

Contact

Address	6 The Meadows Hemel Hempstead Hertfordshire HP1 2TP
Phone	0976976755
Email	iancutler49@gmail.com
Website	www.whscouts.org.uk

Activities

Objects: LAND OF BOY SCOUTS ASSOCIATION

Activities: Administration, Development and Support of eight Scout Groups and four Explorer Scout Units in West Hertfordshire.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** WEST HERTS
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,571	£40,593	-	-
2024-03-31	£57,917	£57,071	-	-
2023-03-31	£77,424	£69,407	-	-
2022-03-31	£49,912	£45,468	-	-
2021-03-31	£14,584	£11,364	-	-

Trustees

Name	Role	Appointed
Anthony Dunford		2019-06-01
David Colvin		2022-09-26
IAN DAVID CUTLER		2011-07-01
Pamela Megaw		2022-09-26
Sheena Elizabeth Burrus		2019-09-01
Stephen John Spall		2024-04-22

WEST HERTS DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302518

Accounts

WEST HERTS DISTRICT

SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDING 31 MARCH 2025
Charity Registration No. 302518

scouts.org.uk/join
#SkillsForLife

Classification - Internal



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WEST HERTS DISTRICT SCOUT COUNCIL INFORMATION

West Herts District Scout Council is an unincorporated Charity registered in England & Wales in 1966. The Scout Association (of which WHDSC is a part) was founded in 1907, and its Governing Document is a Royal Charter granted in 1912.

District President	Mrs Ann Seward
District Trustee Board	District Lead Volunteer - Vacant Joint Chairs – Mr David Colvin (T) – Mrs Pam Megaw (T) Treasurer – Mr Ian Cutler (T) GLV Rep – Mr Simon Wilkinson (resigned December 2024) Mrs Sheena Burrus (T) Mr James Douglas (T) Mr Anthony Dunford (T) Mr Stephen Spall (T)
Charity Number	302518
Correspondence addresses	Scouting and General Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP Financial and Legal Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP
District Team	District Team Lead Beavers Mrs Judy Grundy Badge Secretary Mrs Karylyn Hough District Team Lead Water Mr Brian Rook District Team Lead D of E Mrs Jan Rook
Bankers	CAF Bank Ltd
Independent Examiner	Mr Malcolm Rogers

Foreword

Scouting in West Hertfordshire continues to offer a varied programme for young people in our community. This is only possible due to the enthusiasm and adaptability of the Scouting volunteers within West Herts, something the Trustees would like to recognise – so, thank you.

The West Herts District Scout Council has endeavoured to attend all group AGMs this year and we have been met with keen, enthusiastic leaders as well as young people having a great time. It makes all the effort worthwhile.

Continuing on a positive note, we have issued initial information on Lochearnhead 2027 and hope it will be enthusiastically supported by young people and adults

The Crong Explorer Unit has closed (01/01/25) and monetary assets and remaining leaders have transferred to Thunderdell Explorers. Certain Groups are also not able to run all 3 sections (Beavers, Cubs, Scouts) and until this is resolved, the District is not entertaining starting any Squirrel Dreys. (4-6 yrs)

The new membership system commenced in November and the new structure for adult volunteers to utilise, has proved a big challenge throughout the District. Many discussions and frustrations had to be dealt with but slowly HQ and District are addressing all issues. The instigated District GLV meetings held every few months have also helped with these problems as have the very open discussions between attendees which has been invaluable in exchanging solutions, ideas etc.

We continue to run waiting lists within the West Herts and hope to reduce these waiting lists when the changes to the recruitment programme encourage more adult volunteers – particularly younger members.

To support us in achieving this goal, we ask that you talk to your friends and colleagues and encourage them to give up some time and bring their specific skills to enhance our programme.

Please support us in our ambition of continuing to bring quality Scouting to as many young people as possible. Thank you to all of you who already make Scouting successful in the district.

Trustee's Report

The trustees of the charity present their report and financial statements for the year ended 31st March, 2025.

Objectives of the Charity

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.

Objectives of West Herts District Scout Council

The object of the charity is to promote Scouting in the West Herts area by providing the structure that enables the eight individual Scout Groups and five Explorer Units (one of which is a virtual Young Leader Unit) to operate efficiently and effectively. The charity provides recruitment, training and District scouting activities.

Public benefit

In planning activities for the year, the West Herts Trustee Board confirm that they have given due regard to the Charity Commission's legislative and regularity requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during the year have benefited the public.

Financial Summary

TREASURERS VERBAL REPORT 2024-25

As you are all aware the West Herts District Scout Council is a registered charity (No 302518). This means that we have to present our accounts in a format acceptable to the Charity Commission, which the separate Accounts document does. The charity is also required to include a financial summary within this Trustees' Report, which is this section. The Financial summary needs to: -

Outline the general financial standing of the Charity;

Present headline financial figures covering the transactions and balances of each section of the Charity (and readily supported by the details on the Accounts document);

Summarise the Charity's Reserves Policy;

Comment on whether the value of each (segment of) the actual Reserves is broadly in-line with the policy, OR significantly less than policy / zero / in deficit OR more than the policy.

The District Treasurer has had control and oversight of fourteen accounts. The balances on 31/03/25 and 31/03/24 are shown below.

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WHDSC - HEADLINE FIGURES						
FINANCIAL YEAR 1st April 2024 to 31st March 2025						
	OPENING BALANCES					CLOSING BALANCES
	TOTAL NET ASSETS	TOTAL RECEIPTS	TOTAL PAYMENTS	SURPLUS / DEFICIT	TRANSFERS within WHDSC	TOTAL NET ASSETS
Council Executive and Activities						
COUNCIL EXEC	£9,760	£3,989	-£2,897	£1,091	£612	£11,464
MARINE	£1,314	£6,635	-£5,828	£808	-£556	£1,565
BADGES	£5,906	£1,893	-£1,424	£469	-£1,066	£5,309
LOCHEARNHEAD	£2,605	£5	£0	£5		-£2,610
Savings and Investments						
CAF SAVINGS	£16,805	£423	£0	£423	£1,000	£18,228
LTSB TDs	£36,379	£1,252	£0	£1,252	-£0	£37,631
Explorer Scout Units (ESUs)						
CRONG	£3,467	£588	-£715	-£127	-£617	£2,723
TRIPLE V	£8,340	£12,630	-£10,985	£1,645	-£454	£9,530
ODDY	£5,074	£8,710	-£5,468	£3,242	£436	£8,752
THUNDERDELL	£2,740	£1,303	-£1,826	-£523	£650	£2,867
ICKNIELD	£5,207	£15,144	-£11,451	£3,693	-£4	£8,895
TOTAL	£97,597	£52,571	-£40,593	£11,978	£0	£109,575

Notes to the Table

Total Net Assets includes not only balances in Current Accounts, Savings Accounts and Cash, but also the value of Badges and any Debtors and/or Creditors.

The Column "Transfers within WHDSC" shows the overall effect of transferring funds from one WHDSC-controlled Account to another – as such, they do not represent real income or expenditure, and overall have a zero impact on the balances.

Commentary

The financial standing of the District remains strong – there are significant financial balances, no debts, and the only liabilities are regular low value debts owed by the Council Executive to two Groups within the District who have paid a deposit in advance for the purchase of badges.

Expenditure for each Unit and Section follows the regular nature and pattern of expenses for each kind of Unit / Section – this comment applies to all the District except the Executive Council, which expends its funds on a variety of POR responsibilities and discretionary items.

The District Explorer units are designed to be self-funding. The accounts are examined every year and 'rolled up' into the District accounts. The activity fees received along with sales of clothing, gift aid received by the Explorer Units, prepayment for major camps and Explorer fund raising, considerably increase the District receipts.

Overall, the District made a surplus in FY2425 of nearly £12,000. This is mainly the result of: -

- An underspend on training (£1,500) which will be corrected in the coming years;
- A natural outcome of the long-standing policy to maintain the accounts on a "Receipts and Payments" basis. Income is booked in the year in which it is received. Two of our Explorer units (Oddy and Icknield) collected prepayments for a visit to Kandersteg which will take place in the summer of 2025. This resulted in a surplus of £8,000 in the Explorer accounts.
- The remaining "profit" is investment income which is designed to maintain the value of the Lockhart bequest.

Consequently, I expect both the Explorers and the Exec to make a loss in 2025-26

Executive Council

The income related to the District Scout Council Executive is almost entirely the District Levy collected on the capitation payment.

Most District expenditure is on insurance for District members, insurance for the district and explorer equipment and banking charges for the nine accounts that the District maintains with CAF Bank (this includes one account for each of the five Explorer Scout Units). The District also pays, as is required by the Scout Association for the examination of the annual accounts.

Other Council expenditure comprises district badges and Young Leader badges / logbooks, learning costs (£744), governance and admin costs, generating an Exec surplus of £1,090.

In addition, the District is believed to have a credit with the Coetmor Trust to the value of £400 due to the cancellation of a weekend booking as a result of the COVID pandemic. It is unclear whether the Coetmor Trust will be able to honour this credit if the District chose to use it.

We remain ready to assist any Group or Unit who may need access to significant funds to aid development.

The District benefited from the Lockhart bequest in 1995 to the value of £14,250. The current value of this bequest in 2025 (according to the BoE inflation calculator) is £28,764.

The formal accounts prepared on a receipts and payments basis have been examined by the District Examiner (Malcolm Rogers).

They will be approved at the District Trustee Board in late October and then filed with the Charity Commission.

Reserves Policy and analysis

The District's Reserves Policy was last reviewed and adopted in 2018. It determines an acceptable range of Reserves for each ESU and Section (including the Executive). Totalled together produces an overall District Reserves range, and

a key test for the Trustees is to ensure that the actual Reserves lie comfortably within that range.

The Charity Commission requires Trustees to operate a Reserves Policy, but it does not specify how it should be created or how it should look. Reserves are that portion of the Charity's financial assets less liabilities that are not Restricted, and they do not include any physical assets. Trustees may also exclude some Designated Funds that they have formally earmarked for specific purposes. Using this definition, the Charity's Reserves as at 31Mar25 were £105,136, which may be considered comfortable if not excessive. The Independent Examiner has suggested that after seven years they review the Reserves Policy, with a view to ensuring it reflects current realities, and consider modifying the means of calculating target Reserves target bands so that they become narrower and thus more helpful as a financial management tool.

Principal Activities this Year

Our ambition continues to be “bring quality scouting to as many young people as possible”.

The Scout District exists to give structure to local Scouting and to provide a link to the County and by extension the National (and International) Scouting Organisations. The District Lead Volunteer leads the uniformed membership and the District Chair(s) lead the non-uniformed (but still vital) lay membership. The District Trustee Board meets regularly throughout the year to review the activities of the Groups and the District.

The district is responsible for:

- Collection and remittance of the annual membership subscription to the County
- Completion of the annual census
- Supporting the Groups, Explorers and the West Herts Scout Network
- Organising District events
- Administering the District learning fund
- Administering the 'access 4 all' fund (kindly provided by Rotary Club of Berkhamsted and Bulbourne)
- Providing finance to individuals and Groups to enable them to expand access to Scouting
- Protecting District assets
- Monitoring learning and compliance
- Monitoring risk in the District

The Trustee board has been active this year in all of the above areas.

Impact Benefit Statement

This year our Groups have taken part in several County and District events, including:

- Green Beret
- Explorer Monopoly Run
- Peak Assault
- Mersea Sailing Week
- Scout Cooking Competition
- DofE Award Expeditions
- Phasels Activity Weekend
- Beaver hunt for Rudolph

The individual Groups carry out activities on a weekly basis too numerous to mention here. They are all designed by the individual Leaders to deliver the Scouting programme to the age range on which they are focussed. The Explorer units take part in unit and inter-unit activities

In 2024-2025 The District had 173 adults supporting 573 young people in scouting across the District through volunteering in leadership, management, governance and support roles.

Along with our Groups we are still supporting Skills for Life by actively engaging and supporting our Young People in their personal development, empowering them to make a positive contribution to society.

The District administers an 'access 4 all fund'. The funding is provided by the Rotary Club of Berkhamsted and Bulbourne and the fund is used to pay grants to families and individuals to enable them to take part in Scouting activities that would otherwise be too expensive. No grants were made from this fund in 2024-25. £172 remains in this fund.

We still lack adult volunteers in both the District Team and our Groups. This means that currently our sections run at a capacity that is safe for all. As a District we have been looking at recruitment opportunities particularly for a District Lead Volunteer. If anyone would like to volunteer in any capacity; please contact one of the District Trustees.

There have been some significant changes within Scouting over the last year, the biggest being the introduction of the new Membership Database, this has been a big learning curve for us all and continues to be improved and updated by Headquarters.

The learning program for all Adult Team members has been revised and is now being implemented, as a District we are supporting our volunteers to complete their learning in a timely manner. There is also a focus on our Youth having more involvement with the organising the weekly meetings. Currently we are still supporting the Skills for Life

Risk management



The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks. The District Trustees conduct regular risk review meetings and have made the District Risk Review available to the Groups. The Groups are encouraged to conduct their own risk reviews.

Recruitment and induction of trustees

Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity. New trustees are briefed on the activities of the charity by other trustees: their attention is drawn in particular to their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report and the associated accounts were adopted by the Trustees and members at the AGM held on 19th September 2025 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Jamie Douglas, Anthony Dunford, David Colvin, Pam Megaw, Stephen Spall.

The documents were formally approved by the District Trustees at its meeting held on the 19th August 2025 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Jamie Douglas, Anthony Dunford, David Colvin, Pam Megaw, Stephen Spall.

	TREASURER	24/10/25
	JOINT CHAIR	26/10/25

Signed on behalf of the Trustees

Leader Names for West Herts District Groups

Group	Group Lead Volunteer
Berkhamsted	Caleb Paullus
Gossoms End	Howard Scoot
Little Gaddesden	Simon Wilkinson
Northchurch	James Foskett
Potten End	Jim Paton
Ridgeway	Aidan Scahill
Tring	Sanjay Jha
Wilstone & Long Marston	Jane Dawson

Explorer Unit	Explorer Team Leader
icknield	Paul Terrett
Oddy	John O'Keefe
Thunderdell	Mark Baker
VVV	Stephen Brooks
Young Leaders	Paul Chambers / Jackie Chambers

West Herts Network (WHeNU)	
Network Team Leader	Vacant

For further information about Scouting in West Herts please contact the District Chairs



CHARITY COMMISSION
FOR ENGLAND AND WALES

West Herts District Scout Council		No 302518	
Receipts and payments accounts			
For the period from	01/04/2024	To	31/03/2025

CC16a

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
Net Capitation Received	10,664	-	-	10,664	13,368	REC-1-Subs & Cap
Activity Fees Received	29,999	-	-	29,999	34,175	REC-2-Delivery
	-	-	-	-	-	
Sales of Badges and clothing	2,590	-	-	2,590	2,872	REC-4-Trading
Support Costs	1,650	-	-	1,650	-	REC-5-Support
Governance and Administration	-	-	-	-	-	REC-6-Gov & Admin
Grants, Donations & Fundraising	5,907	-	-	5,907	6,358	REC-7-Grants-Donations-Fundraising
Interest Received	1,760	-	-	1,760	1,145	REC-8-Interest Recd
Loans and Transfers - Received	-	-	-	-	-	TFR-9-Loans-RECD
Sub total	52,571	-	-	52,571	57,917	
Total receipts	52,571	-	-	52,571	57,917	
A3 Payments						
Activity Expenses	26,443	-	-	26,443	46,689	PAY-2-Delivery
Equipment - Purchase and Repairs	5,453	-	-	5,453	1,453	PAY-3-Equipment
Badges and Clothing	2,977	-	-	2,977	4,114	PAY-4-Trading
Support	3,970	-	-	3,970	2,747	PAY-5-Support
Governance and Administration	1,613	-	-	1,613	2,069	PAY-6-Gov & Admin
Grants, Donations & Fundraising	137	-	-	137	200	PAY-7-Grants-Donations-Fundraising
Interest Paid	-	-	-	-	-	PAY-8-Interest
Loans and Transfers - Paid	-	-	-	-	-	TFR-9-Loans-PAID
	-	-	-	-	-	
	-	-	-	-	-	
Sub total	40,593	-	-	40,593	57,271	
Total payments	40,593	-	-	40,593	57,271	
Net of receipts/(payments)	11,978	-	-	11,978	647	

SUMMARIES OF FUND MOVEMENTS

CASH-BASED ASSETS & LIABILITIES

Cash funds last year end	92,728	372	-	93,100	92,453
Cash Surplus/(Deficit)	11,978	200	-	11,978	647
Cash Funds this year end	104,706	172	-	105,078	93,100

OTHER NON-CASH ASSETS

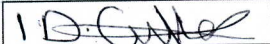

Badge Stocks (@ Cost) last Y/E	4,498			4,498	3,298
Trading Movements +/- Adjustments	59			59	1,199
Badge Stocks this year end	4,439			4,439	4,498

OVERALL NET ASSETS THIS Y/E	109,145	172	-	109,517	97,598
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B1 Cash funds	Bank Balances		to nearest £	49,289	to nearest £	172	to nearest £	49,461
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B1_Cash_Funds_01

	Cash Balances	71	-	71	B1_Cash_Funds_02
		-	-	-	B1_Cash_Funds_03
	Total cash funds	49,360	172	49,532	
		Unrestricted funds	Restricted funds	Total funds	
		to nearest £	to nearest £	to nearest £	
B2 Other monetary assets	Debtors	-	-	-	B2_Other_Fin_Assets_01
	Total Other Monetary Assets	-	-	-	
		Unrestricted funds	Restricted funds	Total funds	
B3 Investment assets	Term Deposits & service accounts	55,763	-	55,763	B3_Investments_01
	Total Investment Assets	55,763	-	55,763	
		Unrestricted funds	Restricted funds	Total funds	
B5 Liabilities	Creditors	159	-	159	B5_Liabilities_01
	Total Liabilities	159	-	159	
		Unrestricted funds	Restricted funds	Total funds	
Total Financial Assets	As detailed above	104,964	172	105,136	
		Unrestricted funds	Restricted funds	Total funds	
B4 Assets retained for the charity's own use	Badges @ Purchase Cost	4,439	-	4,439	B4_Assets_Retnd_01
		-	-	-	B4_Assets_Retnd_02
	Total Assets retained for Charity's use	4,439	-	4,439	
TOTAL NET ASSETS	Financial assets plus badges	109,403	172	109,575	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		I.D. CUTLER	24/10/25
		P.M. MEGAW	26/10/25

NOTES TO ACCOUNTS

1	Basis of Accounting. These accounts have been prepared on a "Receipts and Payments" basis.																																										
2	Notes on Receipts:																																										
2a	<p>Subscriptions and Capitation. Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who report these receipts as Subscriptions (Payments are capitation; Receipts are subscriptions.) Capitation paid to Groups are not included in these accounts, because the Groups are established as separate Charities, who prepare and publish their own accounts.</p> <p>Groups and Explorer Units pay their Capitation to District where it is shown as Subscriptions Received - this figure covers both Groups and Units. Finally, District pays Capitation on behalf of all Youth members of Groups and Units to County.</p> <p>Most Explorer Units hold Gift Aid details for the parents / carers of youth members who have signed a Declaration allowing the District to claim Gift Aid</p> <p>Breakdown of Capitation, Subscriptions and Gift Aid</p> <table border="1"> <thead> <tr> <th></th> <th>2024/2025</th> <th>2023/2024</th> </tr> </thead> <tbody> <tr> <td>Capitation Paid by ESUs to District</td> <td>6,160</td> <td>6,219</td> </tr> <tr> <td>Capitation Paid by Groups to District</td> <td>31,931</td> <td>28,345</td> </tr> <tr> <td>Subscriptions received from Groups and ESUs</td> <td>38,091</td> <td>34,564</td> </tr> <tr> <td>Gift Aid received by District from HMRC</td> <td>2,915</td> <td>2,015</td> </tr> <tr> <td>Gift Aid paid out to ESUs from District</td> <td>- 2,915</td> <td>- 2,015</td> </tr> <tr> <td>Capitation Paid by District to County</td> <td>- 34,163</td> <td>- 30,345</td> </tr> <tr> <td>Net Subscriptions retained by District</td> <td>3,928</td> <td>4,219</td> </tr> <tr> <td>Explorer Scout Units</td> <td></td> <td></td> </tr> <tr> <td>Subscriptions received from members</td> <td>13,947</td> <td>13,353</td> </tr> <tr> <td>Capitation paid to District</td> <td>- 6,160</td> <td>- 6,219</td> </tr> <tr> <td>Gift Aid received by ESU's from District</td> <td>2,915</td> <td>2,015</td> </tr> <tr> <td>Net Subscriptions retained by ESUs</td> <td>9,982</td> <td>9,149</td> </tr> <tr> <td>OVERALL NET SUBSCRIPTIONS REPORTED</td> <td>13,910</td> <td>13,368</td> </tr> </tbody> </table>		2024/2025	2023/2024	Capitation Paid by ESUs to District	6,160	6,219	Capitation Paid by Groups to District	31,931	28,345	Subscriptions received from Groups and ESUs	38,091	34,564	Gift Aid received by District from HMRC	2,915	2,015	Gift Aid paid out to ESUs from District	- 2,915	- 2,015	Capitation Paid by District to County	- 34,163	- 30,345	Net Subscriptions retained by District	3,928	4,219	Explorer Scout Units			Subscriptions received from members	13,947	13,353	Capitation paid to District	- 6,160	- 6,219	Gift Aid received by ESU's from District	2,915	2,015	Net Subscriptions retained by ESUs	9,982	9,149	OVERALL NET SUBSCRIPTIONS REPORTED	13,910	13,368
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2b	Trading Income. Trading Income relates to badges sold by the District and clothing sold by the ESU's.																																										
2c	Loans and Grants. No loans or grants were made in the financial year under discussion																																										

3 **Notes on Payments**

3a

4 **Funds and Reserves**

The table below shows the balance of each Fund or Reserve as at 31Mar24 and 31Mar25 and the net movements during the year.

Type	Fund Name	Purpose	31-Mar-24 Opening Balance	Net Movement	31-Mar-25 Closing Balance
RES	Rotary Club Fund	Access for All Scheme	172	0	172
DES	Badges	Sustain Trading	5,906	-597	5,309
DES	ESUs	Sustain ESUs	24,827	7,940	32,767
DES	Expeditions	Lochearnhead	2,605	5	2,610
DES	Marine	Sustain Marine	1,314	251	1,565
DES	Development	Long-term Projects	53,185	2,674	55,859
UNRES	General	Gen Op Reserve	9,587	1,706	11,293
TOTAL	ALL FUNDS		97,597	11,978	109,575

Reserves are that part of a charity's Unrestricted Funds that is freely available to spend on any of the Charity's purposes. This normally excludes tangible assets (land, buildings, equipment, etc.) and funds designated for essential future spending. Thus the District's reserves as at 31Mar25 following strict Charity Commission Guidance are £12194. Total net assets less restricted funds and badge stocks (but including designated funds) amount to £104899

5 **Trustee remuneration** No trustee received remuneration from the charity during the financial year 24-25.

No trustee claimed expenses related to their role during the financial year 24-25. There were no transactions between WHDSC and related parties hence no conflicts of interest arose.

6 **Transactions with Trustees and related parties** No out of pocket expenses were paid to Trustees for expenses such as travel and accommodation.

This figure excludes any purchases of normal goods and services where the Council / Treasurer agreed that the items should be bought by a Trustee who would later be reimbursed.

7 **Going concern** The trustees are content that the charity is able to pay its invoices and bills as they become due.

The trustees are content that the charity is a Going Concern.

WEST HERTS DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

I am pleased to report on my examination of the Accounts and Notes of West Herts District Scout Council (WHDSC), for the year ended 31st March, 2025 set out on pages 1 to 3 of the Accounts document.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * 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.

Signed: *Malcolm W. Rogers*

Date: *9th October, 2025*

Name: Malcolm W Rogers, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

WEST HERTS DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302518

Accounts

Trustees' Annual Report

For the period

From (start date)

0	1	0	4	2	3
---	---	---	---	---	---

 to end date

3	1	0	3	2	4
---	---	---	---	---	---

Section A Reference and administration details

Charity name	West Herts District Scout Council
Other names the charity is known by	West Herts Scouts
Registered charity number (if any)	3 0 2 5 1 8
HQ registration number	1 0 0 0 1 4 5 2
Charity's principal address	6 The Meadows Hemel Hempstead <div style="display: flex; justify-content: space-between; font-size: small;"> Postcode H P 1 2 T P </div>

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Pamela Megaw	Joint Chair	
2	David Colvin	Joint Chair	
3	Ian Cutler	Treasurer	
4	Anthony Dunford	Trustee	
5	Sheena Burrus	Trustee	
6	James Douglas	Trustee	
7	Ian Burrus	Trustee	Until September 2023
8			
9			
10			
11			
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

Type of advisor	Name	Address

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

The District's governing documents are those of the 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

(e.g. trust, association, company)

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

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

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the District 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.

Policies and procedures adopted for:
a) the induction and training of trustees;
b) trustee' consideration of major risks and the systems and procedures to manage them

The Trustee Board consists of the Joint Chairs, Treasurer and 4 Trustees (including Ex Officio Trustees, and co-opted Trustees) and meets every three months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk and Internal Control

The District Trustee Board has identified the major risks to which they believe the District is exposed, these are being reviewed and systems are being established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. The District carries a separate PAME insurance for twenty unnamed adults.

Reduced income from capitation. The District is primarily reliant upon income from capitation. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of the District capitation to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of volunteers to an unacceptable level there would have to be a contraction or consolidation in the District. In the worst case scenario the complete closure of the District.

Risk and Internal Control

The District 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 a comprehensive insurance policies to ensure that insurable risks are covered.

Summary of the objects of the charity set out in its governing document

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.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- 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.

Summary of the main activities in relation to these objects

The District exists to support the work of the Groups in delivering Scouting to the young people in our District. We have eight Scout Groups, five Explorer Units and a Network. In addition we have active sailing and kayaking sections. The Trustees are responsible for ensuring that the equipment owned by the Units and active sections is insured. The Trustees monitor training compliance in the District and by extension the Groups. The Trustees are also planning for the future of the District and promoting the transformation as required by HQ.

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

The charity makes loans to Groups who are in need of liquidity to finance capital projects. The charity invests only in low risk term deposits and deposit accounts with the intention of maintaining as far as possible the value of those investments. All investments are covered by the GB Banking Guarantee.

Public benefit statement

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Summary of the main achievements of the charity during the year

This year our Groups have taken part in several County and National Events, including:

- Beavers Santa Day at Phasels Wood Activity Centre
- Green Beret
- Peak Assault
- Mersea Sailing Week
- Return to Nights Away Events
- A variety of DofE Award Expeditions
- Helping our Young People obtain a number of badges / awards

As always, there is a continuing challenge to recruit enough adult volunteers for this, in 2023-2024 we have 182 adults supporting 612 young people in scouting across the District through volunteering in leadership, management, governance and support roles.

Section E

Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

The Districts policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £4000.

The District held reserves (excluding Explorer Scout funds) of approximately £65,000 against this at year end. This is above the level required for operating expenses. However this can be explained by the Lockhart bequest (current value £30,000), a development reserve (£27,000) and an expeditions reserve (£3000).

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

Investment Policy

The Districts income (principally from the District capitation) and is small (<£5000) and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash (or Long Term Deposits) using only mainstream banks or building societies, currently Lloyds Bank and CAF Bank. Note in this financial year the Scout Association closed the Short Term Deposit Scheme and returned the funds to the depositors.

- how expenditure has supported the key objectives of the charity;
- investment policy and objectives;

The District Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements.

Investment Policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Section F Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Promote Lochearnhead 2027 with the Groups by adapting programs and training to facilitate a successful visit
 Encourage and recruit new Trustees (ideally younger) onto the Trustee Board to reduce the average age and accept new ideas
 Encourage good 'trustee' practice across our Scout Groups

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s) I. D. Cutler 

Full name(s) Ian Cutler David Colvin

Position (eg Secretary, Chair) Treasurer Joint Chair

Date 0 3 0 8 2 4



CHARITY COMMISSION
FOR ENGLAND AND WALES

West Herts District Scout Council		No 302518		CC16a
Receipts and payments accounts				
For the period from	01/04/2023	To	31/03/2024	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
Net Capitation Received	13,368	-	-	13,368	13,901	REC-1-Subs & Cap
Activity Fees Received	34,175	-	-	34,175	51,061	REC-2-Delivery
Sales of Badges and clothing	2,872	-	-	2,872	2,733	REC-4-Trading
Support Costs	-	-	-	-	-	REC-5-Support
Governance and Administration	-	-	-	-	-	REC-6-Gov & Admin
Grants, Donations & Fundraising	6,358	-	-	6,358	8,166	REC-7-Grants-Donations-Fundraising
Interest Received	1,145	-	-	1,145	163	REC-8-Interest Recd
Loans and Transfers - Received	-	-	-	-	-	TFR-9-Loans-RECD
Sub total	57,917	-	-	57,917	76,024	
Total receipts	57,917	-	-	57,917	76,024	
A3 Payments						
Activity Expenses	46,689	-	-	46,689	60,787	PAY-2-Delivery
Equipment - Purchase and Repairs	1,453	-	-	1,453	930	PAY-3-Equipment
Badges and Clothing	4,114	-	-	4,114	3,308	PAY-4-Trading
Support	2,747	-	-	2,747	1,940	PAY-5-Support
Governance and Administration	2,069	-	-	2,069	942	PAY-6-Gov & Admin
Grants, Donations & Fundraising	-	200	-	200	101	PAY-7-Grants-Donations-Fundraising
Interest Paid	-	-	-	-	-	PAY-8-Interest
Loans and Transfers - Paid	-	-	-	-	-	TFR-9-Loans-PAID
Sub total	57,071	200	-	57,271	68,008	
Total payments	57,071	200	-	57,271	68,008	
Net of receipts/(payments)	847	- 200	-	647	8,016	

SUMMARIES OF FUND MOVEMENTS

CASH-BASED ASSETS & LIABILITIES

Cash funds last year end	92,081	372	-	92,453	84,436
Cash Surplus/(Deficit)	847	- 200	-	647	8,016
Cash Funds this year end	92,927	172	-	93,099	92,453

OTHER NON-CASH ASSETS

Badge Stocks (@ Cost) last Y/E	3,298			3,298	3,298
Trading Movements +/- Adjustments	1,199			1,199	433
Badge Stocks this year end	4,498			4,498	3,731
OVERALL NET ASSETS THIS Y/E	97,425	172	-	97,597	96,184

Section B Statement of assets and liabilities at the end of the period

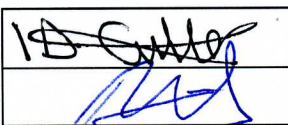

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds to nearest £	
B1 Cash funds	Bank Balances	40,190	172	40,362	B1_Cash_Funds_01
	Cash Balances	96	-	96	B1_Cash_Funds_02
		-	-	-	B1_Cash_Funds_03
	Total cash funds	40,286	172	40,458	
B2 Other monetary assets	Debtors	-	-	-	B2_Other_Fin_Assets_01
	Total Other Monetary Assets	-	-	-	
B3 Investment assets	Term Deposits & service accounts	53,089	-	53,089	B3_Investments_01
	Total Investment Assets	53,089	-	53,089	

	Unrestricted funds	Restricted funds	Total Funds	
B5 Liabilities				
Details				
Creditors	447	-	447	B5_Liabilities_01
Total Liabilities	447	-	447	

	Unrestricted funds	Restricted funds	Total funds
Total Financial Assets			
As detailed above	92,928	172	93,100

B4 Assets retained for the charity's own use				
Badges @ Purchase Cost	4,498	-	4,498	B4_Assets_Retnd_01
	-	-	-	B4_Assets_Retnd_09
Total Assets retained for Charity's use	4,498	-	4,498	

Total Net Assets			
Financial assets plus badges	97,425	172	97,597

	Signature	Print Name	Date of approval
Signed by one or two trustees on behalf of all the trustees		IAN CUTLER	20/08/24
		DAVID COCHIN	24/08/24

NOTES TO ACCOUNTS

1 **Basis of Accounting.** These accounts have been prepared on a "Receipts and Payments" basis. Accounts up to and including financial year 2019/20 were prepared on an accruals basis.

2 **Notes on Receipts:**

In May 2023 the SA closed the Short Term Deposit Facility and sent the funds (£7819.37) back to the District. Re-invested in CAF Gold.

2a **Subscriptions and Capitation.** Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who report Groups and Explorer Units pay their Capitation to District where it is shown as Subscriptions Received - this figure covers both Groups and Units. Finally, District pays Capitation on behalf of all Youth members of Groups and Units to County.

Most Explorer Units hold Gift Aid details for the parents / carers of youth members who have signed a Declaration allowing the District to claim Gift Aid Breakdown of Capitation, Subscriptions and Gift Aid

Capitation, Subs and Gift Aid	2023/2024	2022/2023
District Council		
Capitation Paid by ESUs to District	6,219	6,532
Capitation Paid by Groups to District	28,345	29,108
Subscriptions received from Groups and ESU:	34,564	35,641
Gift Aid received by District from HMRC	2,015	2,086
Gift Aid paid out to ESUs from District	- 2,015	- 2,086
Capitation Paid by District to County	- 30,345	- 31,100
Net Subscriptions retained by District	4,219	4,541

Explorer Scout Units

Subscriptions received from members	13,353	13,806
Capitation paid to District	- 6,219	- 6,532
Gift Aid received by ESU's from District	2,015	2,086
Net Subscriptions retained by ESUs	9,149	9,360

OVERALL NET SUBSCRIPTIONS REPORTED	13,368	13,900
---	---------------	---------------

2b **Trading Income.** Trading Income relates to badges sold by the District and clothing sold by the ESU's.

2c **Loans and Grants.** A grant of £200 was made under the hardship fund to Ridgeway to 50% fund two summer camp places. The £600 outstanding from Oddy ESU was written off by the trustees

3 **Notes on Payments**

3a Activity expenses have returned to normal following COVID. This reflects the resumption of full scouting activities.

4 **Funds and Reserves**

The table below shows the balance of each Fund or Reserve as at 31Mar23 and 31Mar24 and the net movements during the year.

Type	Fund Name	Purpose	31-Mar-23 Opening Balance	Net Movement	31-Mar-24 Closing Balance
RES	Rotary Club Fund	Access for All Scheme	372	-200	172
DES	Badges	Sustain Trading	4,708	1,199	5,906
DES	ESUs	Sustain ESUs	26,198	-1,371	24,827
DES	Expeditions	Lochearnhead, etc.	2,600	5	2,605
DES	Marine	Sustain Marine Activities	856	458	1,314
DES	Development	Long-term Projects	56,592	-3,407	53,185
UNRES	General	Gen Op Reserve (incl Jamboree)	4,425	5,164	9,587
TOTAL	ALL FUNDS		95,751	1,848	97,597

Reserves are that part of a charity's Unrestricted Funds that is freely available to spend on any of the Charity's purposes.

This normally excludes tangible assets (land, buildings, equipment, etc.) and funds designated for essential future spending.

Thus the District's reserves as at 31Mar24 following strict Charity Commission Guidance are £9588. Total net assets less restricted funds and badge stocks (but including designated funds) amount to £92832

5 **Trustee remuneration** No trustee received remuneration from the charity during the financial year 23-24. No trustee claimed expenses during the financial year 23-24. There were no transactions between WHDSC and related parties hence no conflicts of interest arose.

Transactions with Trustees and related parties No out of pocket expenses were paid to Trustees for expenses such as travel and accomodation. This figure excludes any purchases of normal goods and services where the Council / Treasurer agreed that the items should be bought by a Trustee who would later be reimbursed.

Going concern. The trustees are content that the charity is able to pay its invoices and bills as they become due.

The trustees are content that the charity is a Going Concern. Covid has not had a significant impact on the charities financial position
The Exec decided at a minuted Exec meeting that a reserves policy was not necessary given the move to R+P accounting. It was agreed that the financial information presented at the Exec was sufficient.

WEST HERTS DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

I am pleased to report on my examination of the Accounts and Notes of West Herts District Scout Council (WHDC), for the year ended 31st March, 2024 set out on pages 1 to 3 of the Accounts document.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * 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.

Signed: 

Date:

Name: Malcolm W Rogers, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

WEST HERTS DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302518

Accounts



WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT

FOR THE YEAR ENDING 31 MARCH 2023
Charity Registration No. 302518

scouts.org.uk/join
#SkillsForLife



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WEST HERTS DISTRICT SCOUT COUNCIL INFORMATION

West Herts District Scout Council is a Charity registered in England & Wales in 1966. The Scout Association (of which WHDSC is a part) was founded in 1907, and its Governing Document is a Royal Charter granted in 1912.

District President	Mrs Ann Seward
District Exec	District Commissioner - Vacant Chairperson – Mr David Colvin (T) – Mrs Pam Megaw (T) Secretary – Mrs Caroline Stranders (T) Treasurer – Mr Ian Cutler (T) ACC Chair – Mr Ian Hines (T) DESC – Vacant Network Commissioner – Mr Joe Queralt GSL Rep – Mr Simon Wilkinson (Little Gaddesden) LTM - Mr Ian Burrus (T) Mrs Sheena Burrus (T) Mr James Douglas (T) Mr Anthony Dunford (T) Mr Jack Winter (T)
Charity Number	302518
Correspondence addresses	Scouting and General Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP Financial and Legal Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP
District Appointments	ADC Beavers Mrs Judy Grundy SAS Leader Vacant Appointments Secretary Mr Ian Cutler Badge Secretary Mrs Karylyn Hough District CSL Mr Les Hogg Water Advisor Mr Brian Rook Hill Walking Advisor Mr Oliver Foster D of E Advisor Mrs Jan Rook
Bankers	CAF Bank Ltd
Independent Examiner	Mr Malcolm Rogers

Foreword

Scouting in West Hertfordshire continues to offer a varied programme for young people in our community. This is only possible due to the enthusiasm and adaptability of the Scouting volunteers within West Herts, something the District Executive would like to recognise – so, thank you.

There is still a small drop in the number of young people within West Hertfordshire, mainly due to a lack of Leaders in the various sections. We continue to run waiting lists within West Hertfordshire Scout District. To reduce the waiting lists, the District Executive will take on board the proposed changes through the Transformation Programme currently being implemented throughout Scouting.

Hopefully the changes to the recruitment programme will encourage more volunteers – particularly younger members.

To support us in achieving this goal, we ask that you talk to your friends and colleagues and encourage them to give up some time and bring their specific skills to enhance the programme.

Please support us in our ambition of continuing to bring quality Scouting to as many young people as possible and thanks to all of those who already make Scouting successful in the district.

Trustee's Report

The trustees of the charity present their report and financial statements for the year ended 31st March, 2023.

Objectives of the Charity

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.

Objectives of West Herts District Scout Council

The object of the charity is to promote Scouting in the West Herts area by providing the structure that enables the eight individual Scout Groups and six Explorer Units to operate efficiently and effectively. The charity provides recruitment, training and some District scouting activities.

Public benefit

In planning activities for the year, the West Herts Exec confirm that they have given due regard to the Charity Commission's legislative and regularity requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during the year have benefited the public.

Financial Summary

TREASURERS VERBAL REPORT 2022-23

As you are all aware the West Herts District Scout Council is a registered charity (No 302518). This means that we have to present our accounts in a format acceptable to the Charity Commission.

The District Treasurer has control and oversight of fifteen accounts. The balances 31/03/23 are shown in appendix 1. Five of these are investment accounts, five belong to the District Explorer scout units and the remaining five belong to the Scout Council, Badges, Lochearnhead, Marine and a nominal amount in a Lloyds current account.

The value (31/03/23) of the investment accounts was £52,601

The value of the accounts linked to the Explorer units was £26,198

The remaining funds are Council £9073, Badges £1197, Lochearnhead £2600, Marine £856, Lloyds current £96.

The total cash funds of the District (March 2023) was £95,751

The cash funds last year (March 2022) £87,735

District surplus (March 2023) was £8016

This surplus is explained by two events; a pre-payment of £1500 by Berkhamsted Scouts for their Jamboree attendees and the collection by Crong ESU of advanced payments for the international camp planned for July 2023.

The District Explorer units are designed to be self-funding. The accounts are examined every year and 'rolled up' into the District accounts. The activity fees received and paid along with sales and purchase of clothing and gift aid 'passing through' considerably increase the District total receipts and payments.

The total receipts were £77,424 and the total payments £69,407 (leading to the surplus of £8016).

The income related to the District Scout Council is almost entirely the District Levy collected on the capitation payment.

In 2022-23 the total income received by the Council was £4612 (21/22 £4665)

The expenditure was £4474 (21/22 £4832)

The normal Council expenditure is on insurance for members and district and explorer equipment, bank charges, training costs and governance costs.

In 2022-23 specific circumstances (no sailing in 2021-22) required the Council to subsidise the Marine account to the sum of £1300 (which pays for marine insurance and sailing club fees which

are normally paid from the preceding summers revenue).

In addition, the Council loaned Oddy ESU £600 to cover a potential loss (not yet realised) of a deposit with Kandersteg.

- Insurance £520
- Governance £501
- Training for adults £445
- Bank charges £648
- Young Leader badges and log books £224
- District activities (Xmas hike, Burns) £237
- Funding to marine account £1300
- Loan to Oddy £600

Hence, the Council surplus was £137 (21/22 -£153)

In addition, the District has a credit with the Coetmor Trust to the value of £400 due to a Covid cancellation.

We remain ready to assist any Group or Unit who may need access to significant funds to aid development.

As you may know the District benefited from the Lockhart bequest in 1995 to the value of £14,250. The current value of this bequest (according to the BoE inflation calculator) is £27,764.

Appendix 1

Balances 31/03/23 to the nearest £

Account	Account Type	Balance 31/03/23	Balance 31/03/22	Change
Council	Current	£9073	£8936	£137
Gold	Investment	£9217	£8575	£642
Badges	Current	£1197	£1168	£29
Lochearnhead	Current	£2600	£2596	£4
Marine	Current	£856	£670	£186
Crong	Current	£9466	£4380	£5086
Oddy	Current	£4570	£3001	£1569
Icknield	Current	£3389	£4580	-£1191
VVV	Current	£6106	£4431	£1675
Thunderdell	Current	£2667	£2853	-£186
Scout Savings	Investment	£7739	£7712	£27
Lloyds	Current	£96	£96	
Lloyds Term Deposit 1	Investment	£11677	£11671	£6
Lloyds Term Deposit 2	Investment	£12962	£12956	£6
Lloyds Term Deposit 3	Investment	£11006	£11000	£6

Reported to District Examiner (consistent with the verbal report above)

Subscriptions were paid by all Groups and Units on schedule in Mar 2023.

Normally income from marine activities covers the fixed and variable costs of the Marine account. Little sailing was possible in the summer of 2022 hence income was very limited. The district covered the cost of the (reduced) Great Moor membership and the marine insurance. The subsidy to Marine in 2022-23 amounted to £1,300

Total District receipts for 22/23 was £77,424 [21/22 £49,912]

Total District payments for 22/23 was £69,407 [21/22 £45,468]

Total District surplus for 22/23 was £8,016 [21/22 £4,444]

The net worth of the district has increased from £87,735 (21/22) to £95,751 (22/23)

The district council income (from capitation and explorer accounts) was £4,612 [21/22 £4,665]

The district council expenditure (net of capitation and explorer accounts) was £4,474 [21/22 £4,832]

The district council surplus (net of capitation and explorer accounts) was £137 [21/22 -£153]

The majority of district expenditure is on insurance for district members, insurance for the district and explorer equipment and banking charges for the nine accounts that the district maintains with CAF Bank (this includes one account for each of the five Explorer Scout Units). The district also pays, as is required by the SA, for the examination of the annual accounts.

We remain ready to assist any Group or Unit who may need access to significant funds to aid development.

The formal accounts prepared on a receipts and payments basis will be examined by the District Examiner (Malcolm Rogers). They will be formally approved at the District Exec in early October and then filed with the Charity Commission.

The district council holds in cash and bank accounts £66,423 (£65,428; 21/22)

The ESU's hold £26,198 (£19,246; 21/22)

Principal Activities this Year

Our ambition continues to be “bring quality scouting to as many young people as possible”.

The Scout District exists to give structure to local Scouting and to provide a link to the County and by extension the National (and International) Scouting Organisations. The District Commissioner leads the uniformed membership and the District Chairman and District Treasurer lead the non-uniformed (but still vital) lay membership.

The District Exec meets regularly throughout the year to review the activities of the Groups and the District.

The district is responsible for:

- Vetting all applicants for adult leadership roles (through the AAC)
- Collection and remittance of the annual membership subscription to the County
- Completion of the annual census
- Dealing with safeguarding issues as they occur
- Supporting the Groups and District sections (Explorers, Network and SAS)
- Organising District events
- Administering the District training fund (through a sub-committee)
- Providing finance to individuals and Groups to enable them to expand access to Scouting
- Protecting District assets

The Executive has been active this year in all of the above areas.

Impact Benefit Statement

As always, there is a continuing challenge to recruit enough adult volunteers for this, in 2022-2023 we have 187 adults supporting 653 young people in scouting across the District through volunteering in leadership, management, governance and support roles.

This year our Groups have taken part in several County and National Events, including:

- Beavers Santa Day at Phasels Wood Activity Centre
- Green Beret
- Peak Assault
- Mersea Sailing Week
- Return to Nights Away Events
- A variety of DofE Award Expeditions
- Helping our Young People obtain a number of badges / awards
- Regrowing our Network section

The individual Groups carry out activities on a weekly basis too numerous to mention here. They are all designed by the individual Leaders to deliver the Scouting programme to the age range on which they are focussed.

Along with our Groups we are still supporting Skills for Life by actively engaging and supporting our Young People in their personal development, empowering them to make a positive contribution to society.

The District administers an 'access for all fund'. The funding is provided by the Rotary Club of Berkhamsted and Bulbourne and the fund is used to pay grants to families and individuals to enable them to take part in Scouting activities that would otherwise be too expensive.

Our work to expand Scouting is hampered by a lack of adult volunteers and in the last quarter objectives set to build workshops and working groups on recruitment have been discussed and plans started on putting a recruitment plan together.

Over the next couple of years there are some amazing changes in the pipeline for the Scout Movement. These range from offering more in terms of flexible volunteering, making Adult Training easier for people, improving the processes that we use with new and existing volunteers and many other things to support keeping our Movement relevant to today's society.

Risk management

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.


Recruitment and induction of trustees

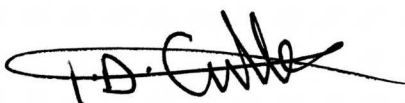
Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity. New trustees are briefed on the activities of the charity by other trustees: their attention is drawn in particular to their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report and the associated accounts were adopted by the Trustees and members at the AGM held on 8th September 2023 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Ian Hines, Ian Burrus, Jamie Douglas, Anthony Dunford, Jack Winter, David Colvin, Pam Megaw, Caroline Stranders.

The documents were formally approved by the District Executive at its meeting held on the 4th September 2023 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Ian Hines, Ian Burrus, Jamie Douglas, Anthony Dunford, Jack Winter, David Colvin, Pam Megaw, Caroline Stranders.

Signed on behalf of the Trustees


DAVID COLVIN 5/10/23


IAN CUTLER
5/10/23

Leader Names for West Herts District Groups

Group	Group Scout Leader
Berkhamsted	Hannah Miller
Gossoms End	Howard Scoot
Little Gaddesden	Simon Wilkinson
Northchurch	James Foskett
Potten End	Jim Paton
Ridgeway	Aidan Scahill
Tring	Sanjay Jha
Wilstone & Long Marston	Jane Dawson

Explorer Unit	Leader
The Crong	Richard Gann
Icknield	Paul Terrett
Oddy	John O'Keefe
Thunderdell	Mark Baker
VVV	Stephen Brooks
Young Leaders	Paul and Jackie Chambers

West Herts Network (WHeNU)	
Network Commissioner	Joe Queralt

Scout Active Support	
District Coordinator	Vacant

For further information about Scouting in West Herts please contact the District Commissioner

dc.westherts@hertfordshirescouts.org.uk



CHARITY COMMISSION
FOR ENGLAND AND WALES

West Herts District Scout Council No 302518

CC16a

Receipts and payments accounts

For the period from 01/04/2022 To 31/03/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Net Capitation and Gift Aid Received	13,901	-	-	13,901	10,863
Activity Fees Received	51,061	-	-	51,061	23,657
Sales of Badges and Clothing	2,733	-	-	2,733	3,146
Support Costs	-	-	-	-	324
Governance and Administration	-	-	-	-	-
Grants, Donations & Fundraising	8,166	-	-	8,166	11,851
Interest Received	163	-	-	163	71
Loans - Received	1,400	-	-	1,400	-
Sub total (Gross income for AR)	77,424	-	-	77,424	49,912
Total receipts	77,424	-	-	77,424	49,912
A2 Payments					
Activity Expenses	60,787	-	-	60,787	33,593
Equipment - Purchase and Repairs	930	-	-	930	4,020
Badges and Clothing	3,308	-	-	3,308	4,046
Support	1,940	-	-	1,940	2,170
Governance and Administration	942	-	-	942	1,592
Grants, Donations & Fundraising	101	-	-	101	47
Interest Paid	-	-	-	-	-
Loans - Paid	1,400	-	-	1,400	-
Sub total	69,407	-	-	69,407	45,468
Total payments	69,407	-	-	69,407	45,468
Net of receipts/(payments)	8,016	-	-	8,016	4,444
A3 Transfers between funds	87,363	372	-	87,735	83,291
A4 Cash funds last year end	95,379	372	-	95,751	87,735

REC-1-Subs & Cap
REC-2-Delivery
REC-4-Trading
REC-5-Support
REC-6-Gov & Admin
REC-7-Grants-Donations-Fundraising
REC-8-Interest Recd
TRF-9-Loans_REC'D

PAY-2-Delivery
PAY-3-Equipment
PAY-4-Trading
PAY-5-Support
PAY-6-Gov & Admin
PAY-7-Grants-Loans-Fundraising
PAY-8-Interest
TRF-9-LOANS_PAID

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank Balances	56,976	-	-
	Cash Balances	126	-	-
	Total cash funds	57,102	-	-
B2 Other monetary assets	Debtors	600	-	-
	Total Other Monetary Assets	600	-	-
B3 Investment assets	Term Deposits & service accounts	35,645	-	-
	Total Investment Assets	35,645	-	-
B4 Assets retained for the charity's own use	Badges @ Purchase Cost	3,731	-	-
		-	-	-
	Total Assets retained for Charity's use	3,731	-	-
B5 Liabilities	Creditors	894	-	-
	Total Liabilities	894	-	-
TOTAL NET ASSETS		96,184	-	-

B1_Cash_Funds_01
B1_Cash_Funds_02
B1_Cash_Funds_03

B2_Other_Fin_Assets_01

B3_Investments_01

B4_Assets_Retnd_01
B4_Assets_Retnd_02

B5_Liabilities_01

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name
DAVID BROWN
IAN CUTLER
Date of approval
5/10/23
5/10/23

1

Basis of Accounting. These accounts have been prepared on a "Receipts and Payments" basis. Accounts up to and including financial year 2019/20 were prepared on an accruals basis.

2

Notes on Receipts

2a

Subscriptions and Capitation. Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who report these receipts as Subscriptions (Payments are capitation; Receipts are subscriptions.) Capitation paid to Groups are not included in these accounts, because the Groups are established as separate Charities, who prepare and publish their own accounts. Groups and Explorer Units pay their Capitation to District where it is shown as Subscriptions Received - this figure covers both Groups and Units. Finally, District pays Capitation on behalf of all Youth members of Groups and Units to County. Most Explorer Units hold Gift Aid details for the parents / carers of youth members who have signed a Declaration allowing the District to claim Gift Aid (currently 25% of the Capitation paid by (parents / carers of) youth members. Once the claim is received by District from HMRC, and distributed to the ESUs who prepared the original claims. The Net Subscriptions figure shown in these accounts includes the effect of Gift Aid. The table below shows the amounts against each of the accounts for this year and last year (both on an R&P basis).
Breakdown of Capitation, Subscriptions and Gift Aid

	2022/2023	2021/2022
Capitation, Subs and Gift Aid		
District Council		
Capitation Paid by ESUs to District	6,532	5,530
Capitation Paid by Groups to District	29,108	35,337
Subscriptions received from Groups and ESUs	35,641	40,867
Capitation Paid by District to County	31,100	36,202
Net Subscriptions retained by District	4,541	4,665
Explorer Scout Units		
Subscriptions received from members	13,806	9,971
Capitation paid to District	6,532	5,530
Net Subscriptions retained by ESUs	7,274	4,441
Gift Aid		
Gift Aid received by District from HMRC	2,086	1,758
Gift Aid paid out to ESUs from District	2,086	1,758
Net Gift Aid retained by District	-	-
OVERALL NET SUBSCRIPTIONS REPORTED	11,814	9,106

2b

Trading Income. Trading Income relates to badges sold by the District and clothing sold by the ESU's.

2c

Loans and Grants. A grant of £1300 was made from the District to the sailing account to fund sailing for 2023.

Oddy was loaned £1000 by the District (of which £600 is outstanding) to cover a temporary cash flow issue in the summer of 2022

3

Notes on Payments

3a

Activity expenses have returned to normal following COVID. This reflects the resumption of full scouting activities.

4

Funds and Reserves.

The table below shows the balance of each Fund or Reserve as at 31Mar22 and 31Mar23 and the net movements during the year.

Type	Fund Name	Purpose	31-Mar-22		31-Mar-23	
			Opening Balance	Net Movement	Closing Balance	
RES	Rotary Club Fund	Access for All Scheme	372	0	372	
DES	Badges	Sustain Trading	4,466	242	4,708	
DES	ESUs	Sustain ESUs	19,246	6,952	26,198	
DES	Expeditions	Lochearnhead, etc.	2,596	4	2,600	
DES	Marine (excludes cash held)	Sustain Marine Activities	670	186	856	
DES	Development	Long-term Projects	51,999	4,593	56,592	
UNRES	General	Gen Op Reserve (incl Jamboree)	8,386	-3,961	4,425	
TOTAL	ALL FUNDS		87,735	4,442	95,751	

Reserves are that part of a charity's Unrestricted Funds that is freely available to spend on any of the Charity's purposes. This normally excludes tangible assets (land, buildings, equipment, etc.) and funds designated for essential future spending.

Thus the District's reserves as at 31Mar23 amount to £95,751 (£87,735 as at 31Mar22).

6

Trustee remuneration. No trustee received remuneration from the charity during the financial year 22-23. No trustee claimed expenses during the financial year 22-23. There were no transactions between WHDSC and related parties hence no conflicts of interest arose.

7

Transactions with Trustees and related parties. No out of pocket expenses were paid to Trustees for expenses such as travel and accommodation. This figure excludes any purchases of normal goods and services where the Council / Treasurer agreed that the items should be bought by a Trustee who would later be reimbursed.

8

Going concern. The trustees are content that the charity is able to pay its invoices and bills as they become due.

The trustees are content that the charity is a Going Concern. Covid has not had a significant impact on the charities financial position. The Exec decided at a minuted Exec meeting that a reserves policy was not necessary given the move to R+P accounting. It was agreed that the financial information presented at the Exec was sufficient.

9

Independent examiner's report to the trustees of West Herts District Scout Council

I report to the trustees on my examination of the accounts of West Herts District Scout Council (The Charity) for the year ended 31st March, 2023.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's 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

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.

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.

Signed: 

Name: Malcolm W Rogers

Relevant professional qualification or membership of professional bodies : ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Date: 10th October, 2023

WEST HERTS DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302518

Accounts




Scouts
West Herts
#SkillsForLife

WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT

FOR THE YEAR ENDING 31 MARCH 2022
Charity Registration No. 302518

scouts.org.uk/join
#SkillsForLife



Content

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Risk management	8
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WEST HERTS DISTRICT SCOUT COUNCIL INFORMATION

West Herts District Scout Council is a Charity registered in England & Wales in 1966. The Scout Association (of which WHDSC is a part) was founded in 1907, and its Governing Document is a Royal Charter granted in 1912.

District President	Mrs Ann Seward
Trustees	District Commissioner - Ms Samantha Rayment Chairperson – Vacant Secretary – Mrs Sheena Burrus Treasurer – Mr Ian Cutler ACC Chair – Mr Ian Hines DESC – Vacant Network Commissioner – James Douglas GSL Rep - Vacant LTM - Mr Ian Burrus Mr James Douglas Mr Anthony Dunford Mr Jack Winter Ms Becca Bowman
Charity Number	302518
Correspondence addresses	Scouting and General Samantha Rayment 1508 Aston Place 100 Suffolk St Queensway B1 1FU Financial and Legal Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP
District Appointments	ADC Beavers SAS Leader Appointments Secretary Badge Secretary District CSL Water Advisor Hill Walking Advisor D of E Advisor Mrs Judy Grundy Vacant Mr Ian Cutler Mrs Karylyn Hough Mr Les Hogg Mr Brian Rook Mr Oliver Foster Mrs Jan Rook
Bankers	CAF Bank Ltd
Independent Examiner	Mr Malcolm Rogers

Foreword

Scouting in West Hertfordshire continues to offer a varied programme for young people in our community much of which have been outlined in this annual report. This is only possible due to the unfaltering enthusiasm and adaptability of the Scouting volunteers within West Herts, something the District Executive would like to recognise, in this annual report.

Despite a small drop -6% (caused by the effects of covid 19) in the number of young people within West Hertfordshire Scouting, waiting lists are something which we continue to experience within the West Hertfordshire Scout District. To try to overcome this the District Executive will be looking at ways to recruit volunteers into key positions to help reduce the number of young people on the waiting lists. We will be looking at recruiting younger people to take over these key positions in order to build a strong foundation for the future of Scouting.

To support us in achieving this goal, we ask that you talk to your friends and colleagues and encourage them to give up some time and get involved with local Scouting.

Please support us in our ambition of continuing to bring quality Scouting to as many young people as possible and continue to make a point of thanking all of those who make it possible.

Ian Cutler
District Treasurer

Trustee's Report

The trustees of the charity present their report and financial statements for the year ended 31st March, 2022.

Objectives of the Charity

The Purpose of Scouting¹

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Objectives of West Herts District Scout Council

The object of the charity is to promote Scouting in the West Herts area by providing the structure that enables the eight individual Scout Groups and six Explorer Units to operate efficiently and effectively. The charity provides recruitment, training and some District scouting activities.

Public benefit

In planning activities for the year, the West Herts Exec confirm that they have given due regard to the Charity Commission's legislative and regularity requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during the year have benefited the public.

¹ The 'Purpose of Scouting' is taken directly from The Scout Association 'Policy, Operations and Rules' (POR), dated May, 2018.

Financial Summary

The pandemic has affected District income as membership is approx. 10% lower than in the previous year.

Subscriptions were paid by all Groups and Units on schedule in Mar 2022.

Normally income from marine activities covers the fixed and variable costs of the Marine account. The summer of 2021 was written off as no marine activities were allowed. The district will cover the cost of the (reduced) Great Moor membership and the marine insurance.

There was no activity or jamboree income in 2021/2022.

Total District income for 21/22 was £49806

Total District expenditure for 21/22 was £45421

The majority of district expenditure is on insurance for district members, insurance for the district (explorer) equipment and banking charges for the nine accounts that the district maintains with CAF Bank (this includes one account for each of the five Explorer Scout Units).

The reported surplus for 21/22 was £4385 as opposed to £3677 for 20/21

The net worth of the district has increased from £83291 (20/21) to £87304 (21/22)

We remain ready to assist any Group or Unit who may need access to significant funds to aid development.

The formal accounts prepared on a receipts and payments basis will be examined by the District Examiner (Malcolm Rogers). They will be formally approved at the District Exec in early October and then filed with the Charity Commission.

The district money is held in the following reserves as designated by District policy

20/21 (£)	Reserve Name	Category	21/22 (£)	Change (£)
372	Rotary Access	Restricted	372	0
4864	Badges	Designated	4217	-647
18407	ESU	Designated	19246	839
2596	Expeditions	Designated	2596	0
695	Marine	Designated	670	-25
45939	Development	Designated	51914	5975
10417	General	Unrestricted	8375	-2042
83291	TOTAL		87690	

The district council hold £68,714 (£68,884; 20/21) and the ESU's hold £19246 (£18,407; 20/21).

As of 31/03/22 the balance in the various district accounts and investments was as follows:

Account	Account Type	Balance (£)
Council	Current	8936
Gold	Investment	8575
Badges	Current	1168
Lochearnhead	Current	2596
Marine	Current	670
Crong	Current	4380
Oddy	Current	3001
Icknield	Current	4580
VVV	Current	4431
Thunderdell	Current	2853
Scout Savings	Investment	7712
Lloyds	Current	96
Lloyds Term Deposit 1	Investment	11671
Lloyds Term Deposit 2	Investment	12956
Lloyds Term Deposit 3	Investment	11000

In addition, the district has a credit of £400 with the Coetmor Trust for a hire that was cancelled due to Covid in March 2020.

Ian Cutler

Principal Activities this Year

Our ambition continues to be “bring quality scouting to as many young people as possible”.

The Scout District exists to give structure to local Scouting and to provide a link to the County and by extension the National (and International) Scouting Organisations. The District Commissioner leads the uniformed membership and the District Chairman and District Treasurer lead the non-uniformed (but still vital) lay membership. The District Exec meets regularly throughout the year to review the activities of the Groups and the District.

The district is responsible for:

- Vetting all applicants for adult leadership roles (through the AAC)
- Collection and remittance of the annual membership subscription to the County
- Completion of the annual census
- Dealing with safeguarding issues as they occur
- Supporting the Groups and District sections (Explorers, Network and SAS)
- Organising District events
- Administering the District training fund (through a sub-committee)
- Providing finance to individuals and Groups to enable them to expand access to Scouting
- Protecting District assets

The Executive has been active this year in all of the above areas.

Impact Benefit Statement

Although there is a continuing challenge to recruit enough adult volunteers for this, 2021-2022 has seen an expansion of volunteers with 228 adults supporting 639 young people in scouting across the district through volunteering in leadership, management, governance and support roles. This has gone some way to repairing the damage done by the pandemic which reduced our young people numbers by 6% and our adult numbers by 8%

The District team ran a number of events during the year for the benefit of the members. Highlights included:

- World Jamboree Selection Dayr Representation
- A variety of DofE Award expeditions
- Helping our Young People obtain a number of badges / awards



The individual Groups carry out activities on a weekly basis too numerous to mention here. They are all designed by the individual Leaders to deliver the Scouting programme to the age range on which they are focussed.

Along with our Groups we are still supporting Skills For Life by actively engaging and supporting our Young People in their personal development, empowering them to make a positive contribution to society.

The District is constantly looking at ways of funding improvements to our facilities and the training of our adult members. In this year the District has helped fund:

- REC 2 first aid courses
- Activity permit training
- Adult training scheme

In addition the District funds the Explorer Young Leader scheme in its entirety and is responsible for District and Network necker supplies.

The District administers an 'access for all fund'. The funding is provided by the Rotary Club of Berkhamsted and Bulbourne and the fund is used to pay grants to families and individuals to enable them to take part in Scouting activities that would otherwise be too expensive.

Our work to expand Scouting is hampered by a lack of adult volunteers and in the last quarter objectives set to build workshops and working groups on recruitment have been discussed and plans started on putting a recruitment plan together.

Risk management

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks.

Recruitment and induction of trustees

Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits that these can bring to the charity. New trustees are briefed on the activities of the charity by other trustees: their attention is drawn in particular to their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report and the associated accounts were adopted by the Trustees and members at the AGM held on 3rd September 2022 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Ian Hines, Ian Burrus, Jamie Douglas, Anthony Dunford, Jack Winter.

The documents were formally approved by the District Executive at its meeting held on the XXth September 2022 at which the following Trustees were in post:- Sheena Burrus, Ian Cutler, Ian Hines, Ian Burrus, Jamie Douglas, Anthony Dunford, Jack Winter

Signed on behalf of the Trustees

Leader Names for West Herts District Groups

Group

Group Scout Leader

Berkhamsted	Vacant
Gossoms End	Howard Scoot
Little Gaddesden	Simon Wilkinson
Northchurch	James Foskett
Potten End	Adam Kennedy
Ridgeway	Vacant
Tring	Vacant
Wilstone & Long Marston	Jane Dawson

Explorer Unit

Leader

The Crong	Richard Gann
Icknield	Paul Terrett
Oddy	Debbie Lea
Thunderdell	Mark Baker
VVV	Stephen Brooks
Young Leaders	Paul and Jackie Chambers

West Herts Network (WHeNU)

Network Commissioner	James Douglas
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Scout Active Support

District Coordinator	Vacant
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For further information about Scouting in West Herts please contact the District Commissioner

dc.westherts@hertfordshirescouts.org.uk



CHARITY COMMISSION
FOR ENGLAND AND WALES

West Herts District Scout Council	No 302518
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CC16a

Receipts and payments accounts

For the period from	01/04/2021	To	31/03/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
Net Capitalation Received	10,863	-	-	10,863	8,036	REC-1-Subs & Cap
Activity Fees Received	23,657	-	-	23,657	1,524	REC-2-Delivery
Equipment Received	-	-	-	-	-	REC-3-Equipment
Sales of Badges and clothing	3,146	-	-	3,146	1,572	REC-4-Trading
Support Costs	324	-	-	324	-	REC-5-Support
Governance and Administration	-	-	-	-	-	REC-6-Gov & Admin
Grants, Donations & Fundraising	11,851	-	-	11,851	3,134	REC-7-Grants-Donations-Func
Interest Received	71	-	-	71	319	REC-8-Interest Recd
Loans and Transfers - Received	-	-	-	-	-	TFR-9-Loans-RECD
Sub total	49,912	-	-	49,912	14,584	
A2 Asset and investment sales, (see table).						
	-	-	-	-	-	A1_Asset_Sales_01
	-	-	-	-	-	A1_Asset_Sales_02
Sub total	-	-	-	-	-	
Total receipts	49,912	-	-	49,912	14,584	
A3 Payments						
Activity Expenses	33,593	-	-	33,593	5,544	PAY-2-Delivery
Equipment - Purchase and Repairs	4,020	-	-	4,020	1,286	PAY-3-Equipment
Badges and Clothing	4,046	-	-	4,046	318	PAY-4-Trading
Support	2,170	-	-	2,170	2,953	PAY-5-Support
Governance and Administration	1,592	-	-	1,592	1,163	PAY-6-Gov & Admin
Grants, Donations & Fundraising	47	-	-	47	195	PAY-7-Grants-Donations-Func
Interest Paid	-	-	-	-	-	PAY-8-Interest
Loans and Transfers - Paid	-	-	-	-	-	TFR-9-Loans-PAID
	-	-	-	-	-	
	-	-	-	-	-	
Sub total	45,468	-	-	45,468	11,459	
A4 Asset and investment purchases, (see table)						
	-	-	-	-	-	A4_Asset_Purchases_01
	-	-	-	-	-	A4_Asset_Purchases_02
Sub total	-	-	-	-	-	
Total payments	45,468	-	-	45,468	11,459	
Net of receipts/(payments)	4,444	-	-	4,444	3,677	
A5 Transfers between funds	-	-	-	-	-	
A6 Cash funds last year end	82,919	372	-	83,291	79,743	
Cash funds this year end	87,363	372	-	87,735	83,291	

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	
B1 Cash funds	Bank Balances	32,713	-	-	B1_Cash_Funds_01
	Cash Balances	48	-	-	B1_Cash_Funds_02
		-	-	-	B1_Cash_Funds_03
	Total cash funds	32,761	-	-	
B2 Other monetary assets	Debtors	-	-	-	B2_Other_Fin_Assets_01

Total Other Monetary Assets	-	-	-
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B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Term Deposits & service accounts	51,914	-	-
Total Investment Assets	51,914	-	-

B3_Investments_01

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Badges @ Purchase Cost	3,298	-	-
	-	-	-
Total Assets retained for Charity's use	3,298	-	-

B4_Assets_Retnd_01

B4_Assets_Retnd_02

B5 Liabilities

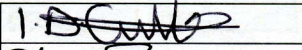

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Creditors	242	-	-
Total Liabilities	242	-	-

B5_Liabilities_01

TOTAL NET ASSETS

	87,732	-	
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Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	I.D. CUTLER	29/09/22
	SHEENA BUEVUS	26.09.2022

NOTES TO ACCOUNTS

1 Basis of Accounting. These accounts have been prepared on a "Receipts and Payments" basis.

2 Notes on Receipts

2a Subscriptions and Capitation. Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who report these receipts as Subscriptions (Payments are capitation; Receipts are subscriptions.) Capitation paid to Groups are not included in these accounts, because the Groups are established as separate Charities, who prepare and publish their own accounts.

Groups and Explorer Units pay their Capitation to District where it is shown as Subscriptions Received - this figure covers both Groups and Units.

Finally, District pays Capitation on behalf of all Youth members of Groups and Units to County.

Most Explorer Units hold Gift Aid details for the parents / carers of youth members who have signed a Declaration allowing the District to claim Gift Aid

Breakdown of Capitation, Subscriptions and Gift Aid

Capitation, Subs and Gift Aid	2021/2022	2020/2021
District Council		
Capitation Paid by ESUs to District	5,530	5,358
Capitation Paid by Groups to District	35,337	29,631
Subscriptions received from Groups and ESU	40,867	34,989
Capitation Paid by District to County	36,202	30,492
Net Subscriptions retained by District	4,665	4,497
Explorer Scout Units		
Subscriptions received from members	9,971	8,897
Capitation paid to District	5,530	5,358
Net Subscriptions retained by ESUs	4,441	3,539
Gift Aid		
Gift Aid received by District from HMRC	1,758	-
Gift Aid paid out to ESUs from District	1,758	-
Net Gift Aid retained by District	-	-
OVERALL NET SUBSCRIPTIONS REPORTED	9,106	8,036

2b Trading Income. Trading Income mostly relates to badges, though special clothes (e.g., T-shirts) are sometimes sold for major events.

2c Loans and Grants Received. These figures comprise donations received by ESUs and a grant of £1500 to the sailing account (from the Exec)

This enables Sailing to operate for the summer of 2022 when income received will pay for 22/23 costs.

VVV received £2250 in COVID support grants (£1000 from Berkhamsted Scouts and £1250 from DBC)

Icknield received £1461 from Dacorum BC

3 Notes on Payments

3a Loans and Grants Paid. See Note 2c re Sailing Grant.

4 COVID regulations were progressively relaxed after the end of the accounting period allowing a return to Scouting in the summer months and a return to 'green' status in September 2021. As Scouting returns to normal the District financial position will improve as the fixed costs (for example boat insurance) will be covered by fees received. No fees were received during the pandemic as Scouting activity was suspended.

5 Funds and Reserves.

The table below shows the balance of each Fund or Reserve as at 31Mar21 and 31Mar22 and the net movements during the year.

This analysis excludes the value of badge stocks, which do not form part of the charity's formal reserves

Type	Fund Name	Purpose	31-Mar-21 Opening Balance	Net Movement	31-Mar-22 Closing Balance
RES	Rotary Club Fund	Access for All Scheme	372	0	372
DES	Badges	Sustain Trading	4,864	-398	4,466
DES	ESUs	Sustain ESUs	18,407	839	19,246
DES	Expeditions	Lochearnhead, etc.	2,596	0	2,596
DES	Marine	Sustain Marine Activities	695	-11	684
DES	Development	Long-term Projects	45,939	6,054	51,993
UNRES	General	Gen Op Reserve (incl Jamboree)	10,417	-2,042	8,375
TOTAL	ALL FUNDS		83,291	4,442	87,732

Reserves are that part of a charity's Unrestricted Funds that is freely available to spend on any of the Charity's purposes. This normally excludes tangible assets (land, buildings, equipment, etc.) and funds designated for essential future spending. Thus the District's reserves as at 31Mar22 amount to £87,360 (£82,919 as at 31Mar21).

6

Trustee remuneration. No trustee received remuneration from the charity during the financial year 21-22. No trustee claimed expenses during financial year 21-22. There were no transactions between WHDSC and related parties hence no conflicts of interest arose.

INDEPENDENT EXAMINER'S REPORT

I am pleased to report on my examination of the Accounts and Notes of West Herts District Scout Council (WHDC), for the year ended 31st March, 2022 set out on pages 1 to 3 of the Accounts document.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * 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.

Signed: *Malcolm W. Rogers*

Date: *7th October, 2022*

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY



CHARITY COMMISSION
FOR ENGLAND AND WALES

West Herts District Scout Council	No 302518
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CC16a

Receipts and payments accounts

For the period from	01/04/2021	To	31/03/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
Net Capitalation Received	10,863	-	-	10,863	8,036	REC-1-Subs & Cap
Activity Fees Received	23,657	-	-	23,657	1,524	REC-2-Delivery
Equipment Received	-	-	-	-	-	REC-3-Equipment
Sales of Badges and clothing	3,146	-	-	3,146	1,572	REC-4-Trading
Support Costs	324	-	-	324	-	REC-5-Support
Governance and Administration	-	-	-	-	-	REC-6-Gov & Admin
Grants, Donations & Fundraising	11,851	-	-	11,851	3,134	REC-7-Grants-Donations-Func
Interest Received	71	-	-	71	319	REC-8-Interest Recd
Loans and Transfers - Received	-	-	-	-	-	TFR-9-Loans-RECD
Sub total	49,912	-	-	49,912	14,584	
A2 Asset and investment sales, (see table).						
	-	-	-	-	-	A1_Asset_Sales_01
	-	-	-	-	-	A1_Asset_Sales_02
Sub total	-	-	-	-	-	
Total receipts	49,912	-	-	49,912	14,584	
A3 Payments						
Activity Expenses	33,593	-	-	33,593	5,544	PAY-2-Delivery
Equipment - Purchase and Repairs	4,020	-	-	4,020	1,286	PAY-3-Equipment
Badges and Clothing	4,046	-	-	4,046	318	PAY-4-Trading
Support	2,170	-	-	2,170	2,953	PAY-5-Support
Governance and Administration	1,592	-	-	1,592	1,163	PAY-6-Gov & Admin
Grants, Donations & Fundraising	47	-	-	47	195	PAY-7-Grants-Donations-Func
Interest Paid	-	-	-	-	-	PAY-8-Interest
Loans and Transfers - Paid	-	-	-	-	-	TFR-9-Loans-PAID
	-	-	-	-	-	
	-	-	-	-	-	
Sub total	45,468	-	-	45,468	11,459	
A4 Asset and investment purchases, (see table)						
	-	-	-	-	-	A4_Asset_Purchases_01
	-	-	-	-	-	A4_Asset_Purchases_02
Sub total	-	-	-	-	-	
Total payments	45,468	-	-	45,468	11,459	
Net of receipts/(payments)	4,444	-	-	4,444	3,677	
A5 Transfers between funds	-	-	-	-	-	
A6 Cash funds last year end	82,919	372	-	83,291	79,743	
Cash funds this year end	87,363	372	-	87,735	83,291	

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	
B1 Cash funds	Bank Balances	32,713	-	-	B1_Cash_Funds_01
	Cash Balances	48	-	-	B1_Cash_Funds_02
		-	-	-	B1_Cash_Funds_03
	Total cash funds	32,761	-	-	
B2 Other monetary assets	Debtors	-	-	-	B2_Other_Fin_Assets_01

Total Other Monetary Assets	-	-	-
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B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Term Deposits & service accounts	51,914	-	-
Total Investment Assets	51,914	-	-

B3_Investments_01

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Badges @ Purchase Cost	3,298	-	-
	-	-	-
Total Assets retained for Charity's use	3,298	-	-

B4_Assets_Retnd_01

B4_Assets_Retnd_02

B5 Liabilities

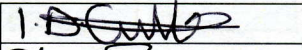

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Creditors	242	-	-
Total Liabilities	242	-	-

B5_Liabilities_01

TOTAL NET ASSETS

	87,732	-	
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Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	I.D. CUTLER	29/09/22
	SHEENA BUEVUS	26.09.2022

NOTES TO ACCOUNTS

1 Basis of Accounting. These accounts have been prepared on a "Receipts and Payments" basis.

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2a Subscriptions and Capitation. Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who report these receipts as Subscriptions (Payments are capitation; Receipts are subscriptions.) Capitation paid to Groups are not included in these accounts, because the Groups are established as separate Charities, who prepare and publish their own accounts.

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Breakdown of Capitation, Subscriptions and Gift Aid

Capitation, Subs and Gift Aid	2021/2022	2020/2021
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Subscriptions received from members	9,971	8,897
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Gift Aid received by District from HMRC	1,758	-
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Net Gift Aid retained by District	-	-
OVERALL NET SUBSCRIPTIONS REPORTED	9,106	8,036

2b Trading Income. Trading Income mostly relates to badges, though special clothes (e.g., T-shirts) are sometimes sold for major events.

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It is my responsibility to:

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

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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.

Signed: *Malcolm W. Rogers*

Date: *7th October, 2022*

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY