



WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT

FOR THE YEAR ENDING 31 MARCH 2022
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 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

Receipts and payments accounts

CC16a

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 Capital 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	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	
	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

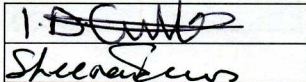

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Creditors	242	-	-
Total Liabilities	242	-	-

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	26/09/22
	SHEENA BUEENS	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 |
|--|--------------|--------------|
| <u>District Council</u> | | |
| 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 |
| <u>Explorer Scout Units</u> | | |
| 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 |
| <u>Gift Aid</u> | | |
| 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).

Trustee remuneration. No trustee received remuneration from the charity during the financial year 21-22. No trustee claimed expenses during the 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 (WHDSC), 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

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 Capital 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
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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	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £	
	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

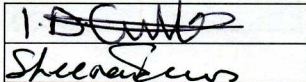

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
Creditors	242	-	-
Total Liabilities	242	-	-

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	26/09/22
	SHEENA BUEENS	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
<u>District Council</u>		
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
<u>Explorer Scout Units</u>		
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
<u>Gift Aid</u>		
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).

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 (WHDSC), 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