




# **WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT**

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

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**#SkillsForLife**



**Scouts**

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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	<b>Scouting and General</b> Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP  <b>Financial and Legal</b> 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. 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 31<sup>st</sup> 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

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

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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.

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### The district is responsible for:

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- 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 Foscett
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](mailto: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 £
<b>A1 Receipts</b>					
Net Capital 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	-
<b>Sub total (Gross income for AR)</b>	<b>77,424</b>	<b>-</b>	<b>-</b>	<b>77,424</b>	<b>49,912</b>

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  
TFR-9-Loans\_REC'D

**Total receipts** 77,424 - - 77,424 49,912

<b>A2 Payments</b>					
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	-
<b>Sub total</b>	<b>69,407</b>	<b>-</b>	<b>-</b>	<b>69,407</b>	<b>45,468</b>

PAY-2-Delivery  
PAY-3-Equipment  
PAY-4-Trading  
PAY-5-Support  
PAY-6-Gov & Admin  
PAY-7-Grants-Loans-Fundraising  
PAY-8-Interest  
TFR-9-LOANS\_PAID

**Total payments** 69,407 - - 69,407 45,468

<b>Net of receipts/(payments)</b>	<b>8,016</b>	<b>-</b>	<b>-</b>	<b>8,016</b>	<b>4,444</b>
<b>A3 Transfers between funds</b>					
<b>A4 Cash funds last year end</b>	<b>87,363</b>	<b>372</b>	<b>-</b>	<b>87,735</b>	<b>83,291</b>
<b>Cash funds this year end</b>	<b>95,379</b>	<b>372</b>	<b>-</b>	<b>95,751</b>	<b>87,735</b>

### 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 £	
<b>B1 Cash funds</b>	Bank Balances	56,976	-	-	B1_Cash_Funds_01
	Cash Balances	126	-	-	B1_Cash_Funds_02
	<b>Total cash funds</b>	<b>57,102</b>	<b>-</b>	<b>-</b>	B1_Cash_Funds_03
<b>B2 Other monetary assets</b>	Debtors	600	-	-	B2_Other_Fin_Assets_01
	<b>Total Other Monetary Assets</b>	<b>600</b>	<b>-</b>	<b>-</b>	
<b>B3 Investment assets</b>	Term Deposits & service accounts	35,645	-	-	B3_Investments_01
	<b>Total Investment Assets</b>	<b>35,645</b>	<b>-</b>	<b>-</b>	
<b>B4 Assets retained for the charity's own use</b>	Badges @ Purchase Cost	3,731	-	-	B4_Assets_Retnd_01
	<b>Total Assets retained for Charity's use</b>	<b>3,731</b>	<b>-</b>	<b>-</b>	B4_Assets_Retnd_02
<b>B5 Liabilities</b>	Creditors	894	-	-	B5_Liabilities_01
	<b>Total Liabilities</b>	<b>894</b>	<b>-</b>	<b>-</b>	
<b>TOTAL NET ASSETS</b>		<b>96,184</b>	<b>-</b>	<b>-</b>	

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

Signature

*[Signature]*  
**IAN CUTLER**

Print Name

**DAVID BROWN**  
**IAN CUTLER**

Date of  
approval

**5/10/23**  
**5/10/23**

**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.

## Notes on Receipts

**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
<b>Capitation, Subs and Gift Aid</b>		
<b>District Council</b>		
Capitation Paid by ESUs to District	6,532	5,530
Capitation Paid by Groups to District	29,108	35,337
<b>Subscriptions received from Groups and ESUs</b>	<b>35,641</b>	<b>40,867</b>
Capitation Paid by District to County	31,100	36,202
Net Subscriptions retained by District	4,541	4,665
<b>Explorer Scout Units</b>		
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
<b>Gift Aid</b>		
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	-	-
<b>OVERALL NET SUBSCRIPTIONS REPORTED</b>	<b>11,814</b>	<b>9,106</b>

**Trading Income.** Trading Income relates to badges sold by the District and clothing sold by the ESUs.

**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

## Notes on Payments

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

## 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 Opening Balance	Net Movement	31-Mar-23 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).

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.

**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.

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.

## **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 31<sup>st</sup> 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: 10<sup>th</sup> October, 2023