

Trustees' Annual Report

For the period

From (start date)

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 to end date

3	1	0	3	2	4
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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

Postcode

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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:

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 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.

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.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<p>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.</p> <p>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.</p> <p>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.</p>
Summary of the main activities in relation to these objects	<p>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.</p>
<p>Additional details of the objectives and activities (optional information but encouraged as best practice)</p> <p>You may choose to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> • policy on grantmaking; • contribution made by volunteers; • policy on investments. <p>Public benefit statement</p>	
<p>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.</p> <p>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.</p>	

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;

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 and objectives;

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)

Full name(s)

Ian Cutler David Colvin

Position (eg Secretary, Chair)

Treasurer Joint Chair

Date

030824



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 Capital 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

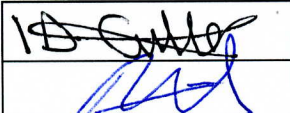
OTHER NON-CASH ASSETS

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
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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	
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	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		IAN CUTLER	20/08/24	
		DAVID COOYIN	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
- | | 2023/2024 | 2022/2023 |
|--|---------------|---------------|
| Capitation, Subs and Gift Aid | | |
| 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 (WHDSC), 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