

WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT

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

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#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 Badge Secretary District Team Lead Water District Team Lead D of E	Mrs Judy Grundy Mrs Karylyn Hough Mr Brian Rook 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.

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

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 (Oddo 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
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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 Capital 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

		to nearest £	to nearest £	to nearest £	
B1 Cash funds	Bank Balances	49,289	172	49,461	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
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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
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B5 Liabilities	Creditors	159	-	159	B5_Liabilities_01
	Total Liabilities	159	-	159	

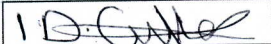

Unrestricted funds	Restricted funds	Total funds
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Total Financial Assets	As detailed above	104,964	172	105,136	
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Unrestricted funds	Restricted funds	Total funds
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B4 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	
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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	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** 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

	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 (WHDESC), 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