

HARPENDEN AND WHEATHAMPSTEAD DISTRICT SCOUT COUNCIL

England & Wales · Charity number 302531

Details

Other names HARPENDEN AND DISTRICT BOY SCOUTS

Status Registered

Legal form Other

Registered 1962-11-05

Register [View on the Charity Commission register](#)

Contact

Address Crabtree Fields Scouts HQ
Waldegrave Park
Harpenden
Hertfordshire
AL5 5SF

Phone 07899 796859

Email secretary@harpenscouts.org.uk

Website <http://www.harpenscouts.org.uk>

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS,AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL,NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: The Harpenden and Wheathampstead Scout District supports Explorer Scout Units and the Scout Groups across Harpenden, Wheathampstead and Kimpton to encourage the young people to do more, learn more and be more. Each week, we support our members by providing the opportunity to enjoy fun and adventure while developing the skills they need to succeed

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£202,660	£186,798	-	-
2024-03-31	£128,813	£144,346	-	-
2023-03-31	£148,471	£142,836	-	-
2022-03-31	£77,244	£67,037	-	-
2021-03-31	£9,716	£17,408	-	-

Trustees

Name	Role	Appointed
JONATHAN FINCH	Chair	2021-06-24
Ian Hawkins		2018-05-16
Jacqueline Sarah Agg		2025-09-07
Ketul Shah		2025-11-10
Louise Gordon		2019-06-01
Nicholas Frost		2024-06-30
Pauline Whiting		2022-06-22
RUSSELL LEON BROOKS		2012-07-01
Russell Husbands		2020-07-16

Accounts

Scouts



**Harpenden,
Wheathampstead & Kimpton**

**Annual report of the Harpenden &
Wheathampstead District Scout Council
for the year ended 31 March 2025**

Trustees' Annual Report for 1 April 2024 to 31 March 2025

Reference and administrative details

Charity name: Harpenden & Wheathampstead District Scout Council
 Registered charity number: 302531
 The Scout Association number: 12205
 Charity's principal address: Harpenden & Wheathampstead District Scouts
 65 Station Road
 Harpenden
 Herts
 AL5 4XF

Trustees

During the year the board of trustees was as follows:

Appointment	Name	Appointed / Resigned
Ex-officio, Chair	Jonathan Finch	June 2021
Ex-officio District Lead Volunteer	Russell Brooks	April 2015
Ex-officio Treasurer	Louise Gordon	June 2019
Elected	Ian Hawkins	May 2018 (re-elected June 2022)
Elected	Russell Husbands	June 2020 (re-elected June 2023)
Elected	Pauline Whiting	June 2022
Elected	Nick Frost	Sept 2024 (elected Sep 2025)
Elected	Liz Jack	Resigned 1st April 2024
Elected	Paul Molloy	Resigned 1st April 2024
Nominated	Jane Murray	Resigned 1st April 2024
Nominated	Mark Hubbard	Resigned 1st April 2024
Co-opted	Colette Eagles	Resigned 1st April 2024
Co-opted	David Wharton	Resigned 1st April 2024

Custodian trustees

The Scout Association Trust Corporation

Professional advisors

Independent Examiner

Mark Grant
48 Granby Avenue
Harpenden
Herts.
AL5 5QR

Bankers

CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, governance and management

Harpenden & Wheathampstead District Scout Council (the 'District Council') is a trust established under rules common to all Scouts in the United Kingdom (the Policy, Organisation and Rules of The Scout Association (POR)) which are organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide support, channels for communication, opportunities for youth members and adults to make decisions and take responsibility, and functional units through which the design and delivery of the Scouting programme can be best achieved.

Each of these entities is a trust in its own right and operates on a hierarchical basis. In this way, the Headquarters of The Scout Association provides oversight and supervision of the Hertfordshire County Scout Council (the 'County') which, in turn, does so for the District Council. The District Council then has responsibility to operate the District Team of volunteers, the Explorer Scout Units, the Scout Network and the Active Support Unit, as well as to provide oversight and supervision to the ten Scout Groups within the district of Harpenden & Wheathampstead (the 'District').

The District Council is an educational charity and is registered with The Charity Commission as such. It is managed by the District Trustee Board, the members of which are charity trustees of the District Council (the 'District Trustees'). The District Trustees are responsible for complying with legislation applicable to charities, which includes requirements to keep proper accounts and make returns to The Charity Commission as appropriate.

The District Trustees are appointed in accordance with the POR (as applied by the District Council) under four categories of membership, namely:

- Ex-officio:
 - the Chair and (if a suitable candidate is available) Vice-Chair, who are nominated by the Lead Volunteer and approved by the District Council at the AGM,
 - the Secretary and Treasurer, who are elected by the District Council at the AGM,
 - the District Lead Volunteer, who is appointed by the County Lead Volunteer on the advice of the County Appointments Advisory Committee, and
- Elected: up to a maximum of six elected at the AGM. Since June 2021, a term of three years on a rolling three-year cycle such that two members stand down each year. A maximum of three terms of continuous service with eligibility for re-election after a three-year break.
- Nominated: up to six nominated by the District Lead Volunteer annually and approved at the AGM.
- Co-opted: up to six co-opted by the Trustee Board

The District Council has set a quorum for any meeting of the Trustee Board of 40% of the current members to include the District Lead Volunteer (or nominated deputy) and the Chair or Vice-Chair (or their nominated deputy).

The Trustee Board met three times during the year.

The Trustee Board exists to support the District Lead Volunteer in meeting the responsibilities of the appointment and members are required to act collectively as charity trustees and in the best interest of its members to:

- Comply with the POR.
- Protect and maintain any property and equipment owned by and/or used by the District Council.

Harpenden and Wheathampstead District Scout Council

- o Manage the District Council finances.
- o Provide insurance for people, property and equipment.
- o Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support and fund raising.
- o Promote and support the development of Scouting in the local area.
- o Manage and implement the Safety Policy locally.
- o Ensure that a positive image of Scouting exists in the local community.
- o Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-Committees.
- o Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- o The opening, closure and amalgamation of Scout Groups, Explorer Scout Units, Scout Network and Active Support Units (ASU) in the District as necessary.
- o Supervising the administration of the Scout Groups, particularly in relation to finance and the trusteeship of property.

The Trustee Board must also:

- o Appoint Administrators, Advisers and Co-opted members of the Trustee Board
- o Approve the Annual Report and Annual Accounts after their examination by the Independent Examiner.
- o Present the Annual Report and Annual Accounts to the District Council at the Annual General Meeting and file a copy with the County Executive Committee and The Charity Commission.
- o Maintain confidentiality with regard to appropriate Trustee Board business.

Objectives and activities

The Purpose, Method and Values of the District Council are the same as those of The Scout Association.

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

The District Council and its constituent Scout Groups undertake a variety of activities to implement the Scout Method within the District. These are described in more detail under ‘Achievements and Performance’.

The District Council owns freehold land and buildings at Southdown Road and Lower Luton Road – the headquarters of the 3rd and 4th Harpenden respectively. During the year a new storage facility was built.

The District Council continues to provide a centralised purchasing service for badges, woggles and scarves.

Achievements and performance

The results of the Census return for 2025 for the District and Units are set out below with youth numbers first and adult numbers (leaders, managers and helpers) in brackets:

Explorer Units	219 (21)	Scout Groups	941 (188)	Totals	1160 (209)
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Numbers are slightly down on 2024 with 30 less young people, however we do have two more adults involved than in 2024.

The Gang Show continues to be our largest District event and we saw another 150 young people take part and over 2000 people watch the show over 6 performances.

We are pleased to report that the District is in a very strong position in relation to the core three Safety, Safeguarding and First Aid training modules.

Public benefit statement

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential – as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving this is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership. This method involves young people working in partnership with adults; enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increased responsibility for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

The District Trustees have a duty to report on the District Council’s public benefit in the Annual Report. We have assessed our aims, objectives and activities and believe we have met The Charity Commission’s public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The District Council complies with the two key principles set by The Charity Commission with regard to public benefit:

1. Identifiable benefit: The practice of Scouting and the application of the Scout method help young people develop towards their full potential. This benefit is directly linked to the purpose of Scouting.
2. Public benefit: Membership within the District is open to young people aged from 4-25; full membership is restricted to young people who are willing to make the Scout Promise. While The Scout Association charges a subscription to its members, the benefits of Scouting are not restricted by the ability to pay. Within the District, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay; nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits of Scouting are incidental.

Financial position

In financial terms, the District Council’s income total income of £202,660 primarily relates to charitable activities £111,432 (see note 4) and other income £54,150 (Gang show & Income from Badges) (see note 5).

Our expenditure of £186,798 primarily relates to the running of Scout and explorer activities £135,090 (see note 7), and the running of the Gang Show & Badges £47,270 and (see note 8)

We received a generous donation of £25,000 from Carolyn Clifton in memory of the commitment to Scouting held by her father, John Clifton, and all the friendships and enjoyment it gave him. John was an active leader of the Wheathampstead & Kimpton VSU, a member of the District Executive and helped coordinate the District Scout Fellowship for many years. He was awarded the Silver Acorn in 2012. The donation has already been put to good use in supporting the construction of the new District Store

Taking this into account, there was a net surplus of £15,862 for the District as a whole. At the end of the year to 31 March 2025, the District Council held total funds as follows:

There are no material restricted funds.

Operating Funds	2025	2024
Unrestricted Funds	1,204,565	1,183,165
Restricted Funds	-	5,538
	1,204,565	1,188,703

Reserves Policy

The Reserves Policy requires that sufficient unrestricted funds be available to:

- (a) provide general District funds which can be used to assist with specific District and/or Scout Group projects enabling these projects to be undertaken at short notice if necessary, including in the event of a disaster to, for example, a Scout Group HQ;
- (b) cover the eventuality that it is not possible to run the Gang Show or that its financial benefit is significantly reduced thereby losing the main source of District Council income;
- (c) enable each of the various Explorer Scout Units of the District to provide a varied set of activities to its members without regular support from the general District funds;
- (d) provide funds to assist Scouts to attend international Jamborees and other scouting activities; and
- (e) provide sufficient funds to enable badges and similar items to be purchased including taking advantage of any favourable offers made by suppliers.

Declaration

The District Trustees declare that they have approved the District Trustees' report above.

Jonathan Finch

Jonathan Finch

Signed on behalf of the charity's trustees on 22nd December 2025

Independent Examiner's report to the trustees of the Harpenden and Wheathampstead District Scout Council

I report on the accounts of the District Council for the year ended 31 March 2025, which are set out on pages 8 to 17.

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(2) 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 provide 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Grant

Mark Grant

48 Granby Avenue
Harpenden
Herts.
AL5 5QR

Statement of responsibilities of Trustees and Officers

The District Trustees and officers are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the District Council and of its income and expenditure for that year. In preparing those financial statements, the District Trustees and officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the District Council will continue.

The District Trustees and officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities - year to 31 March 2025

	Notes	2025 £	2024 £
<i>Income and endowments from:</i>			
Donations and Legacies	3	28,051	1,337
Charitable activities	4	111,432	63,226
Other trading activities	5	54,150	58,588
Membership	3	8,186	5,455
Investments	6	841	207
Other			
Total		202,660	128,813
Expenditure on:			
Charitable activities	7	135,090	95,329
Other trading activities	8	47,270	44,722
Donations and Legacies	9	1,118	2,166
Depreciation	16	3,320	2,129
Total		186,798	144,346
Net income/(expenditure)		15,862	(15,533)
Transfers between funds			
Gains/(losses) on revaluation of fixed assets		-	-
Net movement in funds		15,862	(15,533)
Reconciliation of Funds:			
Total Funds brought forward		1,188,703	1,203,631
Total Funds carried forward		1,204,565	1,188,703

The notes on pages 12 to 17 form part of these accounts

Balance sheet as at 31st March 2025

	Notes	General District £	Explorer Units £	2025 £	2024 £
Tangible assets	16	1,024,933	2,244	1,027,177	998,249
Investments		-	-	-	-
Total Fixed assets		1,024,933	2,244	1,027,177	998,249
Current Assets					
Stocks	11	6,381	-	6,381	8,386
Debtors & Prepayments	12	25,081	2,895	27,977	66,212
Cash at bank and in hand	2	108,271	66,760	175,030	126,226
Total Current assets		139,733	69,655	209,388	200,823
Liabilities					
Creditors: Amounts due within one year	13	0	(32,000)	(32,000)	(10,369)
Net current assets		139,733	37,655	177,388	190,454
Creditors: Amounts falling due after more than one year		-	-	-	-
Total net assets		1,164,666	39,900	1,204,565	1,188,703

Approved by the Board of Trustees on 7th September 2025
and signed on its behalf by

Louise Gordon

Louise Gordon

Trustee

The notes on pages 12 to 17 form part of these accounts

Reconciliation of net income(expenditure) to net cash flow from operating activities for year to 31 March 2025

	2025	2024
	£	£
Net income/(expenditure) for the reporting period as per the statement of financial activities	15,862	(15,533)
Adjustments for:		
Interest from investments		
Depreciation	3,320	2,129
(Increase)/decrease in Fixed Assets	(32,248)	(3,504)
Loss/(profit) on the sale of fixed assets	-	-
Loan repayments received	-	-
(Increase)/decrease in stocks	2,004	203
(Increase)/decrease in debtors	38,235	(47,298)
Increase/(decrease) in creditors	21,631	3,969
Net cash provided by (used in) operating activities	48,805	(60,033)
Cash and Cash equivalents at the beginning of the reporting period	126,226	186,259
Cash and Cash equivalents at the end of the reporting period	175,030	126,226

Analysis of cash and cash equivalents for year to 31 March 2025

	2025	2024
	£	£
Cash in Hand		
Current bank accounts	120,030	71,226
Shawbrook Bank	55,000	55,000
	175,030	126,226
	175,030	126,226

Notes to Accounts year to 31 March 2025

1 Basis of preparation

These accounts have been prepared on the basis in accordance with:

- Charities SORP ;
- Financial Reporting Standard 102; and
- The Charities Act 2011.

The Harpenden & Wheathampstead District Scout Council is a public benefit entity.

2 Statement of accounting policies

1. District Council income is recognised when it becomes receivable.
2. Contributions by participants towards the cost of activities are carried forward until the activity has taken place.
3. Expenditure on District activities is recognised when it is incurred.
4. Expenditure in respect of activities that are organised nationally or internationally, for example Jamborees, is normally incurred over a number of years and is carried forward until the activity has taken place as are any participant contributions that are received.
5. Stocks are valued at the lower of cost or net realisable value.
6. Assets are depreciated annually by the straight-line method using the following annual rates:
 - Buildings - Brick construction 2%;
 - Buildings - Wooden construction 4%;
 - Buildings - Pre-cast concrete 4%
 - Freehold land for own use 0%;
 - Equipment and furniture 20%
 - Software 33%;
 - Motor vehicles 25%.

Gang Show costumes are written off in the year of acquisition. Training, office and other equipment costing £250 or less is written off in the year of acquisition. The properties are independently valued at least every 10 years and in other years the Trustees consider whether there is a material change in value. The properties are held for the long term to support the activities of the Scouts and there is no intention to sell any of the properties.

7. Concessionary loans to Scout Groups and Explorer Scout Units within the District are provided on a repayable on demand basis. They are initially recognised and measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.
8. There are no material uncertainties related to events or conditions that cast significant doubt on the District Council's ability to continue as a going concern. The District Council has ample funds and a reasonably consistent source of income from the annual Gang Show. In addition, under the POR, it has the option to impose an annual levy on the Scout Groups within the District to raise funds. The trustees have decided that, at present, there is no need to exercise this option.
9. The District Council relies on volunteers for everything that it does. The roles involved are wide-ranging, covering general governance, administration, uniformed leaders in District roles such as the District Lead Volunteer, Leaders of Explorer Scout Units and a large number of people to help run the main activities undertaken by the District.

10. The District Council has very modest support costs. These are general administration costs that are closely related to the organisation of scouting within the District and are therefore included in their entirety under expenditure on charitable activities. Similarly, governance costs are nominal because trustee meetings do not incur any costs, nor are costs incurred on the preparation of the statutory accounts, internal audit or external examination. The costs, if any, relating to the Annual General Meeting are disclosed.
11. There are no material uncertainties about the charity's ability to continue.
12. Apart from estimates of various items of future expenditure, the main judgements that have the most significant effect on the amounts recognised in the accounts are the estimated values of the properties owned and used by the District Council and the rates of depreciation applied thereto.
13. Apart from the valuation of properties, the Trustee Board is not aware of any key sources of estimation that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

3 Donations, subscriptions and legacies

The Explorer Scout Units within the District charge a membership subscription part of which is subject to a county and national levy. The remainder of the subscription is retained by the Unit. Under the POR, the District Council is entitled to collect a levy on all membership subscriptions within the District but has not taken up this option.

	2025	2024
	£	£
<i>Membership subscriptions</i>		
Receivable	78,607	79,022
Less Payable	(70,422)	(73,567)
	8,186	5,455
<i>Donations received</i>		
General District	25,300	108
Explorer Scouts	2,751	1,229
	<u>28,051</u>	<u>1,337</u>
	<u><u>36,237</u></u>	<u><u>6,792</u></u>

4 Charitable activities income

The District and the Explorer Scout Units stage multiple scouting related activities throughout the year in furtherance of the purpose and method of The Scout Association. The District Council acts as a coordinator for, and in some cases organiser of, a range of district, national and international scouting events. Examples of these are a Beavers fun day, local Cub Scout football competition, District Cub camp, and the Jamboree. The Explorer Scout Units are involved in a range of activities including evening activities, weekends camps and outdoor competitions such as Peak Assault and the Southern Challenge, as well as expeditions to venues in the UK and overseas. There is normally a contribution made by those attending towards the cost of these activities. The District Council owns two freehold premises which are let at a peppercorn rent to two Scout Groups within the District.

5 Other trading activities income

The District puts on a Gangshow and also sell badges to the units

6 Cash & Cash equivalents

The district holds £55,000 in a higher interest account and gets a small amount of interest on the CAF bank balances

7 Charitable activities expenditure

The District Council periodically makes grants to Scout Groups within the District to assist with issues such as hut repairs or improvements. It also acts as a coordinator for, and in some cases organiser of, a range of district, national and international scouting events. It organises the annual St George's Day parade when all units and groups in the district usually parade through the town and hold a service.

The Explorer Scout Units in the Harpenden District organise a range of evening, weekend and annual events for themselves. An annual feature for several of the Units is an 'expedition' often for two weeks to an outdoors venue abroad or in the UK.

Each of the Units makes a contribution towards the cost of running the premises they use as their 'headquarters'.

8 Other trading activities

Cost of the gang show and badge stock

9 Donations and legacies

£1,118 was donated to Lochearnhead by an explorer unit.

10 Restricted Funds

There are no material restricted funds

11 Stock

District holds a stock of badges for sale to the groups

12 Debtors

A number of years ago, the District Council provided funds to help the 10th Harpenden Scout Group construct its hut. In consideration for this, the District Council has the use of a part of the building as a Gang Show costume store. The funds provided are being treated as prepaid long-term rental of the store and are being written off at 2% per annum against Gang Show income.

	2025	2024
	£	£
Prepayment to 10th Harpenden Scout Group	5,474	6,082
Other prepayments	0	0
Other debtors	22,503	60,130
	<u>27,977</u>	<u>66,212</u>

13 Liabilities due within one year

	2025	2024
	£	£
Subscriptions not yet paid to Hertfordshire Scouts	-	0
Sundry other liabilities	32,000	10,369
	<u>32,000</u>	<u>10,369</u>

14 Trustee payments

The trustees receive no remuneration for their services. Reimbursement for charity related expenses, amounted to £7,357. £3,905 related to refunding expenses for explorer events and £3,452 related to the equipment store.

Independent Examiner remuneration

This amounted to £0 in 2025 (2024: £0).

15. Analysis of assets between funds

	2025	2024	Variance
	£	£	£
Tangible assets	1,027,177	998,249	28,928
Investments	55,000	55,000	0
Stocks	6,381	8,386	(2,004)
Debtors & Prepayments	27,977	66,212	(38,235)
Cash at bank and in hand	120,030	71,226	48,805
Creditors: Amounts due within one year	(32,000)	(10,369)	(21,631)
Creditors: due after more than 1 year	-	-	
Total net assets	<u>1,204,565</u>	<u>1,188,703</u>	<u>15,861</u>

16 Fixed assets for own use

	Land & Building	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost/ Valuation 1st April 2024				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,446	-	2,446
Shackleton ESU	-	4,534	-	1,030
Total	1,041,857	29,777	1,710	1,069,841
Additions in the year				
General District	32,248	-	-	32,248
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	-	-	-
Shackleton ESU	-	-	-	-
Total	-	-	-	32,248
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Cost/ Valuation 31st March 2025				
General District	1,074,105	12,798	1,710	1,088,613
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,446	-	2,446
Shackleton ESU	-	4,534	-	4,534
Total	1,074,105	29,777	1,710	1,105,592
Depreciation and Impairments 1st April 2024				
General District	(47,131)	(12,291)	(1,710)	(61,132)
Wheathampstead & Kimpton ESU	-	(2,175)	-	(2,175)
Harpenden ESU	-	(7,825)	-	(7,825)
Kinsbourne ESU	-	(2,232)	-	(2,232)
Shackleton ESU	-	(1,731)	-	(1,731)
Total	(47,131)	(26,254)	(1,710)	(75,095)
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Revaluation during year				
General District	-	-	-	-
Total	-	-	-	-
Depreciation and Impairments in year				
General District	(2,548)	0	-	(2,548)
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	(71)	-	(71)
Shackleton ESU	-	(701)	-	(701)
Total	(2,548)	(772)	-	(3,320)
Depreciation and Impairments				
General District	(49,679)	(12,291)	(1,710)	(63,680)
Wheathampstead & Kimpton ESU	-	(2,175)	-	(2,175)
Harpenden ESU	-	(7,825)	-	(7,825)
Kinsbourne ESU	-	(2,304)	-	(2,304)
Shackleton ESU	-	(2,431)	-	(2,431)
Total	(49,679)	(27,026)	(1,710)	(78,415)
Net Book Value 31st March 2025				
General District	1,024,426	507	-	1,024,933
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	142	-	142
Shackleton ESU	-	2,102	-	2,102
Total	1,024,426	2,752	-	1,027,177
Total 2024	994,726	0	0	994,726
Var to 2024	29,700	2,752	-	32,451

17 Property Revaluation

Property	Cost	Depreciation at 31st March 2025	Revaluation	Net Book Value 31st March 2025
Lower Luton Road Land	20,000	-	555,970	575,970
Lower Luton Road Buildings	44,500	24,920	-	19,580
Lower Luton Road	64,500	24,920	555,970	595,550
South Down Road Land	40,000	-	358,240	398,240
South Down Road Building	22,000	22,000	-	-
South Down Road	62,000	22,000	358,240	398,240
Total Buildings	126,500	46,920	914,210	993,790
Equipment store	33,395	2,759		30,636
Total	159,895	49,679	914,210	1,024,426

Accounts

Scouts



**Harpenden,
Wheathampstead & Kimpton**

**Annual report of the Harpenden &
Wheathampstead District Scout Council
for the year ended 31 March 2024**

Trustees' Annual Report for 1 April 2023 to 31 March 2024

Reference and administrative details

Charity name: Harpenden & Wheathampstead District Scout Council

Registered charity number: 302531

The Scout Association number: 12205

Charity's principal address: District Commissioner
 Harpenden & Wheathampstead District Scouts
 65 Station Road
 Harpenden
 Herts
 AL5 4XF

Trustees

During the year the board of trustees was as follows:

Appointment	Name	Appointed / Resigned
Ex-officio, Chair	Jonathan Finch	June 2021
Ex-officio District Commissioner	Russell Brooks	April 2015
Ex-officio Secretary	Chloe Hawkins	June 2022
Ex-officio Treasurer	Louise Gordon	June 2019
Elected	Morven Allen	May 2017 / resigned June 2023
Elected	Ian Hawkins	May 2018 (elected June 2022)
Elected	Russell Husbands	June 2020 (elected June 2023)
Elected	Liz Jack	May 2014 (elected June 2022)
Elected	Paul Molloy	25 Jan 2022 (elected June 2022)
Elected	Pauline Whiting	June 2022
Nominated	Jane Murray	May 2015
Nominated	Mark Hubbard	June 2022
Co-opted	Colette Eagles	January 2018
Co-opted	David Wharton	25 January 2022

Custodian trustees

The Scout Association Trust Corporation

Professional advisors

Independent Examiner

Mark Grant
48 Granby Avenue
Harpenden
Herts.
AL5 5QR

Bankers

CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, governance and management

Harpenden & Wheathampstead District Scout Council (the 'District Council') is a trust established under rules common to all Scouts in the United Kingdom (the Policy, Organisation and Rules of The Scout Association (POR)) which are organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide support, channels for communication, opportunities for youth members and adults to make decisions and take responsibility, and functional units through which the design and delivery of the Scouting programme can be best achieved.

Each of these entities is a trust in its own right and operates on a hierarchical basis. In this way, the Headquarters of The Scout Association provides oversight and supervision of the Hertfordshire County Scout Council (the 'County') which, in turn, does so for the District Council. The District Council then has responsibility to operate the District Team of commissioners, advisers and managers, the Explorer Scout Units, the Scout Network and the Active Support Unit, as well as to provide oversight and supervision to the ten Scout Groups within the district of Harpenden & Wheathampstead (the 'District').

The District Council is an educational charity and is registered with The Charity Commission as such. It is managed by the District Executive Committee, the members of which are charity trustees of the District Council (the 'District Trustees'). The District Trustees are responsible for complying with legislation applicable to charities, which includes requirements to keep proper accounts and make returns to The Charity Commission as appropriate.

The District Trustees are appointed in accordance with the POR (as applied by the District Council) under four categories of membership, namely:

- Ex-officio:
 - the Chair and (if a suitable candidate is available) Vice-Chair, who are nominated by the District Commissioner and approved by the District Council at the AGM,
 - the Secretary and Treasurer, who are elected by the District Council at the AGM,
 - the District Commissioner, who is appointed by the County Commissioner on the advice of the County Appointments Advisory Committee, and
 - the District Youth Commissioner, the District Explorer Scout Commissioner and the District Scout Network Leader, each of whom are appointed by the District Commissioner.
- Elected: up to a maximum of six elected at the AGM. Since June 2015, a term of three years on a rolling three-year cycle such that two members stand down each year. A maximum of two terms of continuous service with eligibility for re-election after a three-year break.
- Nominated: up to six nominated by the District Commissioner annually and approved at the AGM.
- Co-opted: up to six co-opted by the Executive Committee.

The District Council has set a quorum for any meeting of the Executive Committee of 40% of the current members to include the District Commissioner (or nominated deputy) and the Chair or Vice-Chair (or their nominated deputy).

The Executive Committee met three times during the year.

The Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and members are required to act collectively as charity trustees and in the best interest of its members to:

- o Comply with the POR.
- o Protect and maintain any property and equipment owned by and/or used by the District Council.
- o Manage the District Council finances.
- o Provide insurance for people, property and equipment.
- o Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support and fund raising.
- o Promote and support the development of Scouting in the local area.
- o Manage and implement the Safety Policy locally.
- o Ensure that a positive image of Scouting exists in the local community.
- o Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-Committees.
- o Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- o The opening, closure and amalgamation of Scout Groups, Explorer Scout Units, Scout Network and Active Support Units (ASU) in the District as necessary.
- o Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- o Supervising the administration of the Scout Groups, particularly in relation to finance and the trusteeship of property.

The Executive Committee must also:

- o Appoint Administrators, Advisers and Co-opted members of the Executive Committee.
- o Approve the Annual Report and Annual Accounts after their examination by the Independent Examiner.
- o Present the Annual Report and Annual Accounts to the District Council at the Annual General Meeting and file a copy with the County Executive Committee and The Charity Commission.
- o Maintain confidentiality with regard to appropriate Executive Committee business.

The Executive Committee has two sub-Committees:

- The Appointments Advisory Committee, which is a POR requirement and exists to assist with the process of appointing adults within the District. The Chair and its members are appointed by the Executive Committee. The Advisory Committee may establish Appointment Panels to consider and interview prospective leaders.

Chair: David Wharton
 Secretary: Sheila Adejuwon
 Members: Jemma Finch, Colin Wells, Katy Turberville

- The Gang Show Committee, which manages the production of the annual Gang Show.

Chair: Colette Eagles
 Secretary: Lesley Wallace
 Treasurer: Louise Gordon
 Members: Ewan Murray, Sian Denton, Jemma Finch, Peter Wheeler, Chris Tickler.

Objectives and activities

The Purpose, Method and Values of the District Council are the same as those of The Scout Association.

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

The *Values of Scouting*: All Scouts are guided by the following values:

- Integrity - to act with integrity, to be honest, trustworthy and loyal.
- Respect - to have self-respect and respect for others.
- Care - to support others and take care of the world in which we live.
- Belief – to explore faiths, beliefs and attitudes.
- Co-operation – to make a positive difference, co-operate with others and make friends.

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

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The District Council and its constituent Scout Groups undertake a variety of activities to implement the Scout Method within the District. These are described in more detail under 'Achievements and Performance'.

The District Council owns freehold land and buildings at Southdown Road and Lower Luton Road – the headquarters of the 3rd and 4th Harpenden respectively.

The District Council continues to provide a centralised purchasing service for badges, woggles and scarves.

Achievements and performance

The results of the Census return for 2024 for the Groups and Units are set out below with youth numbers first and adult numbers (leaders, managers and helpers) in brackets:

Explorer Units		Scout Groups		Totals
Harpenden	67 (3)	1 st Kimpton	59 (11)	
Wheathampstead & Kimpton	10 (4)	1 st Wheathampstead	85 (23)	
Kinsbourne	50 (5)	1 st Harpenden	143 (49)	
Shackleton	48 (6)	2 nd Harpenden	65 (17)	
Young Leaders	1 (0)	3 rd Harpenden	75 (22)	
Network	46 (0)	4 th Harpenden	120 (33)	
		5 th Harpenden	51 (19)	
		9 th Harpenden	114 (22)	
		10 th Harpenden	170 (45)	
		12 th Harpenden	89 (20)	
	222 (18)		971 (261)	1193 (279)

We had another year of growth in numbers of young people in Scouting within the District. Numbers are up 1.7% from last year, which is a positive reflection of what we have been doing. This growth has largely been seen in Cubs and Explorers, but there cannot be any complacency as Beavers and Scouts number have decreased. This appears to be due to continuing challenges of adult recruitment, which continues to be an area of focus. A highlight this year has been the launch of a Squirrels Drey in Wheathampstead - we will see whether this helps with adult recruitment in the long term.

We are pleased to report that there were 4532 Nights Away in the District, ranging from Beavers having sleepovers at their huts to Scouts on the Discovery Sailing Project and 12 teams of Explorers competing at Peak Assault. Nights Away are an important part of the Scouting experience but require an enormous commitment from our leader and helpers, for which we are so grateful.

The number of Chief Scouts Awards presented was significantly higher this year than last, with 261 awarded. 88 Beavers, 107 Cubs and 62 Scouts, 4 Explorers achieved these awards. This is a fantastic testament to the effort of our leaders to continue to provide opportunities to our young people, and to our young people who continue to be engaged and participate in what we do. We have a target of 90% of Beavers, 90% of Cubs and 60% of Scouts achieving these awards so we are hoping to continue to increase these numbers in coming years. Within Explorers, we also hope to increase the involvement of our Explorers with the higher level awards.

2024 began with the 74th Gang Show, which was a fantastic opportunity for 150 of our young people to demonstrate their collective enthusiasm and develop individual skills. We were also able to hold our annual St George's Day parade in person again in Rothamsted Park, which was wonderful to see. This year we needed to engage a professional road management company to help with St George's Day, which although not showing in this year's accounts had a significant cost attached, and we will need to reflect on how we celebrate St George's Day in future years.

Our Beavers, Cubs, Scouts, Explorers and leaders took the opportunity during the year to contribute to our local community in different ways. Notably, this was the 40th year that Cubs within the District have provided a free

Christmas card delivery service to the town's older citizens. Rikki Harrington initiated this 40 years ago, and continues to lead on this annually, with support from ASU and across the District.

During the year, the District and the Groups within it have been adjusting to the Transformation objectives from the Scout Association. There have been meetings with Group Scout Leaders and Group Chairs to share learnings and support each other through the upcoming changes. One consequence has been that there was no Leaders' Development Day this year as the way in which Training will be run is changing, but it remains a key strategy of the District to ensure that we maintain high levels of compliance on all mandatory training modules, and we are pleased to report that the District is in a very strong position in relation to the core three Safety, Safeguarding and First Aid training modules.

Public benefit statement

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential – as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving this is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership. This method involves young people working in partnership with adults; enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increased responsibility for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

The District Trustees have a duty to report on the District Council's public benefit in the Annual Report. We have assessed our aims, objectives and activities and believe we have met The Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The District Council complies with the two key principles set by The Charity Commission with regard to public benefit:

1. Identifiable benefit: The practice of Scouting and the application of the Scout method help young people develop towards their full potential. This benefit is directly linked to the purpose of Scouting.
2. Public benefit: Membership within the District is open to young people aged from 4-25; full membership is restricted to young people who are willing to make the Scout Promise. The Scout Association does not exclude those in poverty from its benefits. While The Scout Association charges a subscription to its members, the benefits of Scouting are not restricted by the ability to pay. Within the District, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay; nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits of Scouting are incidental.

Financial position

In financial terms, the District Council's key activities are the running of the annual Gang Show and provision of badges. The Gang show had a turnover of £48,676, making £13,566 in profits and the badge sales brought in a profit of £295. Depreciation was (£2,129) and we incurred two major costs this year: (£8,400) as a contribution towards a fence installed around the scout hut in Wheathampstead fence and planning for a new District store building located at 3rd Harpenden (£4,340). Other net costs on district activities (£14,234) resulted in a final loss of (£14,142)

A deficit of (£1,390) was made by the Explorer Scout Units. Taking this into account, there was a net loss of £15,533 for the District as a whole

With a healthy cash position the trustee board are looking to reinvest into scouting activities and investing in long term assets like the Wheathampstead fence and District storage building is good use of these funds. Note the Gang show made a significant profit in 2024 but this is likely to reduce in further years with the EMC venue costs anticipated to increase significantly.

In line with the District Council's aim of increasing the use of Gift Aid, a total of £923 was claimed and received by the Shackleton Explorer Scout Unit. Gift Aid is collected by all the Scout Groups within the District.

At the end of the year to 31 March 2024, the District Council held total funds as follows:

	2024	2023
Operating Funds	£	£
Unrestricted Funds	£1,183,165	£1,198,698
Restricted Funds	<u>£5,538</u>	<u>£5,538</u>
	£1,188,703	£1,204,236

Of the operating funds, £998,249 can only be realised by disposing of tangible fixed assets, programme-related investments and a long-term prepayment leaving a total of £190,454 as reserves and of this figure £47,308 relates to the Explorer Scout Units so that they can undertake activities and international expeditions. The remaining £143,146 retained for the purposes set out in items (a), (b), (d) and (e) below.

Reserves Policy

The Reserves Policy requires that sufficient unrestricted funds be available to:

- provide general District funds which can be used to assist with specific District and/or Scout Group projects enabling these projects to be undertaken at short notice if necessary, including in the event of a disaster to, for example, a Scout Group HQ;
- cover the eventuality that it is not possible to run the Gang Show or that its financial benefit is significantly reduced thereby losing the main source of District Council income;
- enable each of the various Explorer Scout Units of the District to provide a varied set of activities to its members without regular support from the general District funds;
- provide funds to assist Scouts to attend international Jamborees and other scouting activities; and
- provide sufficient funds to enable badges and similar items to be purchased including taking advantage of any favourable offers made by suppliers.

Risk and Internal Control

The Executive Committee has identified the major risks to which it believes the District Council is exposed, these have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- Damage to the building, property and equipment. The District Council has sufficient buildings and contents insurance in place to minimise permanent loss.
- Injury to leaders, helpers, supporters and members. The District Council, through the capitation fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. The District Council has also purchased Personal Accident and Medical Expenses for Non-Members and Supporters Insurance covering District activities.
- The District Council is primarily reliant upon income from the annual Gang Show. The District Council holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Executive Committee could add a District levy to the annual subscription paid by all Scout Groups and Units within the District to increase the income to the District Council on an ongoing basis, either temporarily or permanently.

(d) Reduction in, or loss of, leaders. The District Council is totally reliant upon volunteers to run and administer the activities of the District and its constituent Scout Groups and Units. If there was a reduction in the number of volunteers to an unacceptable level in any particular area of activity then there would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

(e) Reduction in or loss of members. The District's constituent Scout Groups and Units provide activities for all young people aged 4 to 18. If there was a reduction in membership in a particular Scout Group, Section or Unit then there would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

(f) The District Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Investment Policy

The District Council does not have sufficient funds to invest in longer term investments. The District Council has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks and the Scout Association Short Term Investment Service.

Throughout the year, investments were held in two joint CAF Bank/Shawbrook Bank accounts in order to generate a higher return. In doing so, sufficient funds were placed on a 60-day notice account to meet any early demand for funds, with a more significant amount placed on a 12-month fixed term account.

Declaration

The District Trustees declare that they have approved the District Trustees' report above.

Jonathan Finch

Signed on behalf of the charity's trustees on 25th June 2024

Independent Examiner's report to the trustees of the Harpenden and Wheathampstead District Scout Council

I report on the accounts of the District Council for the year ended 31 March 2024, which are set out on pages **11 to 24**.

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(2) 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 provide 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mark Grant

48 Granby Avenue
Harpenden
Herts.
AL5 5QR

Statement of responsibilities of Trustees and Officers

The District Trustees and officers are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the District Council and of its income and expenditure for that year. In preparing those financial statements, the District Trustees and officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the District Council will continue.

The District Trustees and officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities year to 31 March 2024

		2024			2023
	Notes	Unrestricted Funds	Res trict ed Fun ds	Total	Total
		£	£	£	£
Income and endowments from:					
Donations and Legacies	3	1,337	-	1,337	4,136
Charitable Activities	4	63,226	-	63,226	85,631
Other trading activities	5	58,588	-	58,588	50,978
Membership	3	5,455	-	5,455	7,655
Investments	6	207	-	207	70
Total		128,813	-	128,813	148,471
Expenditure on:					
Raising Funds	7	44,722	-	44,722	33,926
Charitable Activities	8	95,329	-	95,329	107,420
Donations and Legacies	9	2,166	-	2,166	-
Depreciation		2,129	-	2,129	1,490
Total		144,346	-	144,346	142,836
Net income/(expenditure)		(15,533)	-	(15,533)	5,635
Net movement in funds		(15,533)	-	(15,533)	5,365

Reconciliation of Funds

Total Funds brought forward	1,198,698	5,538	1,204,236	1,198,763
Total funds carried forward	1,183,165	5,538	1,188,703	1,204,236

The notes on pages 14 to 25 form part of these accounts

Balance Sheet at 31st March 2024

	Notes	General District	Explor- er Units	2024	20 23
		£	£	£	£
Tangible assets	17	995, 223	3,0 16	998, 249	99 7,0 37
Total Fixed Assets		995, 223	3,0 16	998, 249	99 7,0 37
Current Assets					
Stock		8,38 6	-	8,38 6	8,8 59
Debtors & Prepayments	13	66,2 12	-	66,2 12	18, 91 4
Cash at Bank and in Hand		81,9 35	44, 291	126, 226	18 6,2 59
Total Current assets		156, 532	44, 291	200, 823	21 3,7 61
Liabilities					
Creditors: Amounts due within	12	(10, 369)	-	(10, 369)	(6, 40 0)
Net Current Assets		146, 163	44, 291	190, 454	20 7,3 61
Total net assets		1,1 41, 396	47, 30 8	1,1 88, 703	1, 20 4, 23 6

The funds of the charity

Restricted income funds	10	4,843	695	5,538	5,538
Unrestricted Funds	11	1,136,553	46,613	1,183,165	1,198,698

Approved by the Board of Trustees on 25th June 2024 and signed on its behalf by

Louise Gordon

Trustee

The notes on pages 14 to 24 form part of these accounts

Reconciliation of net income(expenditure) to net cash flow from operating

	2024	2023
	£	£
Net income/(expenditure) for the reporting period as per the statement of financial activities	(15,533)	5,635
Adjustments for:		
Interest from investments		
Depreciation	2,129	1,490
(Increase)/decrease in Fixed Assets	(3,504)	(356)
Loss/(profit) on the sale of fixed assets	-	-
Loan repayments received		
(Increase)/decrease in stocks	203	280
(Increase)/decrease in debtors	(47,298)	(641)
Increase/(decrease) in creditors	3,969	(1,281)
Net cash provided by (used in) operating activities	(60,033)	5,127
Cash and Cash equivalents at the beginning of the reporting period	186,259	181,131
Cash and Cash equivalents at the end of the reporting period	126,226	186,259

Analysis of cash and cash equivalents for year to 31 March 2024

	2024	2023
	£	£
Cash in Hand	-	-
Current bank accounts	71,226	131,259
Shawbook Bank	<u>55,000</u>	<u>55,000</u>
	126,226	186,259

Notes to Accounts year to 31 March 2024**1Basis of preparation**

These accounts have been prepared on the basis in accordance with:

- Charities SORP ;
- Financial Reporting Standard 102; and
- The Charities Act 2011.

The Harpenden & Wheathampstead District Scout Council is a public benefit entity.

2Statement of accounting policies

1. District Council income is recognised when it becomes receivable.
2. Contributions by participants towards the cost of activities are carried forward until the activity has taken place.
3. Expenditure on District activities is recognised when it is incurred.
4. Expenditure in respect of activities that are organised nationally or internationally, for example Jamborees, is normally incurred over a number of years and is carried forward until the activity has taken place as are any participant contributions that are received.
5. Stocks are valued at the lower of cost or net realisable value.
6. Assets are depreciated annually by the straight-line method using the following annual rates:
 - Buildings - Brick construction 2%;

- Buildings - Wooden construction 4%;
- Buildings - Pre-cast concrete 4%
- Freehold land for own use 0%;
- Equipment and furniture 20
- Software 33%;
- Motor vehicles 25%.

Gang Show costumes are written off in the year of acquisition. Training, office and other equipment costing £250 or less is written off in the year of acquisition. The properties are independently valued at least every 10 years and in other years the Trustees consider whether there is a material change in value. The properties are held for the long term to support the activities of the Scouts and there is no intention to sell any of the properties.

7. Concessionary loans to Scout Groups and Explorer Scout Units within the District are provided on a repayable on demand basis. They are initially recognised and measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.
8. There are no material uncertainties related to events or conditions that cast significant doubt on the District Council’s ability to continue as a going concern. The District Council has ample funds and a reasonably consistent source of income from the annual Gang Show. In addition, under the POR, it has the option to impose an annual levy on the Scout Groups within the District to raise funds. The trustees have decided that, at present, there is no need to exercise this option.
9. The District Council relies on volunteers for everything that it does. The roles involved are wide-ranging, covering general governance, administration, uniformed leaders in District roles such as the District Commissioner, Assistant District Commissioners, Leaders of Explorer Scout Units and a large number of people to help run the main activities undertaken by the District.
10. The District Council has very modest support costs. These are general administration costs that are closely related to the organisation of scouting within the District and are therefore included in their entirety under expenditure on charitable activities. Similarly, governance costs are nominal because trustee meetings do not incur any costs, nor are costs incurred on the preparation of the statutory accounts, internal audit or external examination. The costs, if any, relating to the Annual General Meeting are disclosed.
11. There are no material uncertainties about the charity’s ability to continue.
12. Apart from estimates of various items of future expenditure, the main judgements that have the most significant effect on the amounts recognised in the accounts are the estimated values of the properties owned and used by the District Council and the rates of depreciation applied thereto.
13. Apart from the valuation of properties, the Executive Committee is not aware of any key sources of estimation that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

3 Donations, subscriptions and legacies

The Explorer Scout Units within the District charge a membership subscription part of which is subject to a county and national levy. The remainder of the subscription is retained by the Unit. Under the POR, the District Council is entitled to collect a levy on all membership subscriptions within the District but has not taken up this option.

		2024	2023
Unrestricted	Restricted		
Funds	Funds	Total	Total

	£		£		£
Membership subscriptions					
Receivable	79,022	-	79,022		64,721
Less Payable	<u>(73,567)</u>	-	<u>(73,567)</u>		<u>(57,065)</u>
	5,455	-	5,455		7,655
Donations received					
General District	108	-	108		4,136
Explorer Scouts	1,229	-	1,229		0
	1,337	-	1,337		4,136
	6,792	-	6,792		11,792

4 Charitable activities income

The District and the Explorer Scout Units stage multiple scouting related activities throughout the year in furtherance of the purpose and method of The Scout Association. The District Council acts as a coordinator for, and in some cases organiser of, a range of district, national and international scouting events. Examples of these are a Beavers fun day, local Cub Scout football competition, District Cub camp, and the Jamboree. The Explorer Scout Units are involved in a range of activities including evening activities, weekends camps and outdoor competitions such as Peak Assault and the Southern Challenge, as well as expeditions to venues in the UK and overseas. There is normally a contribution made by those attending towards the cost of these activities. The District Council owns two freehold premises which are let at a peppercorn rent to two Scout Groups within the District.

	2024	2023
Adult Training	-	-
Beavers	82	94
Cubs Other	424	1,890
Explorers District Activities		
General	122	-
Group Support	35	69
Jamboree & Ghana	5,237	26,240
General District activities	5,900	28,292
Explorer Activities	57,324	57,337
	63,224	85,629
3rd & 4th Harpenden Scouts Groups	2	2
Ground Rent on Scout Premises	2	2
Total	63,226	85,631

5 Other trading activities income

The District Council has a Badge Secretary who provides badges, scarves and woggles to groups and units. In addition, the District stages an annual Gang Show in which the cast is drawn entirely from its youth membership. These activities provide the bulk of the income for the General District's operations throughout the year.

The Explorer Scout Units undertake periodic fundraising events to provide funds for their own scout related activities.

	2024	2023
	£	£
Gang Show	48,676	39,333
Scout Shops and Badges	8,821	8,499
General District	57,496	47,832
Harpenden Explorers		2,120
Shackleton Explorers	422	525
Kinsbourne Explorers	670	500
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	1,092	3,145
Total	58,588	50,978

6 Investment income

	2024	2023
Interest Received - General District	207	70
General District	207	70

7 Expenditure on raising funds

	2024	2023
Gang Show	35,110	24,554
Scout Shops and Badges	8,526	6,624
General District	43,635	31,178
Harpenden Explorers	-	2,078
Shackleton Explorers	-	57
Kinsbourne Explorers	1,087	614
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	1,087	2,748
Total	44,722	33,926

8 Charitable activities expenditure

The District Council periodically makes grants to Scout Groups within the District to assist with issues such as hut repairs or improvements. It also acts as a coordinator for, and in some cases organiser of, a range of district, national and international scouting events. It organises the annual St George’s Day parade when all units and groups in the district usually parade through the town and hold a service.

The Explorer Scout Units in the Harpenden District organise a range of evening, weekend and annual events for themselves. An annual feature for several of the Units is an ‘expedition’ often for two weeks to an outdoors venue abroad or in the UK. They also participate in various outdoor competitions (see note 4).

Each of the Units makes a contribution towards the cost of running the premises they use as their ‘headquarters’.

	2024	2023
	Unrestricted	
	Funds	Funds
	£	£
General District		
Jamboree	7,008	33,300
St Georges Day expenses	449	-
Support & Governance costs	-	-
Beavers	146	-
Scouting participation assistance	-	-
Activities - Spring Cub Camp	8,184	-
District - Cub activities	449	345
Adult Training	200	504
Duke of Edinburgh Award	-	-
Activities - Explorers	350	-
Sundry Activities	2,243	2,158
Christmas Cards	201	-
Support to the Districts Scout Groups	11,806	659
Total	31,036	36,966
Explorer Scout Activities		
Evenings, Weekends, Expeditions	57,754	63,931
Fund Raising activities	1,337	68
Support costs	3,802	1,347
Premises costs	1,400	5,107
Total	64,293	70,453
Total	95,329	107,420

9 Other costs

	2024	2023
	£	£
Donations Paid	2,166	-
General District	2,166	-

Of which £671 was from the hardship funding and the remaining to charities we have supported, Herts Young Homeless and Youth Talk Limited.

10 Restricted Funds

The James Kingham Fund is a fund of the Wheathampstead and Kimpton Explorer Scout Unit, established by a bequest from the estate of the late Judge James Kingham. It is used, at the discretion of the Unit Leaders, to provide assistance to Unit members so that they can take part in approved activities when financial constraints might otherwise prevent them from doing so.

In 2016, Shackleton Explorer Scouts received a Big Lottery Fund grant. The receipt of this grant was conditional on the funds being expended/held for specified items and purposes. Accordingly, it is operated as a restricted fund.

This is a restricted fund to be used, at the discretion of the trustees, to assist members of the District to participate in scouting activities (apart from Scout Jamborees) when financial constraints might otherwise prevent them from doing so.

	Big Lottery Fund Grant £	James Kingham Fund £	Harpenden Rotary Aid Fund £	2024 Total £	2023 Total £
Opening Balance	695	3,280	1,563	5,538	5,538
Income	-	-	-	-	-
Less				-	-
Fundraising costs	-	-		-	-
Expenditure	-	-	-	-	-
Transfers	-	-		-	-
Total	695	3,280	1,563	5,538	5,538

11 Fund movements

The Operating fund is the main fund of the District Council through which almost all financial activity flows. The Active Support Unit, Duke of Edinburgh Scheme and Christmas Card Delivery are small, designated funds. Each of the Explorer Scout Units operates a single operating fund. Details of the restricted funds are set out in note 10.

Fund name	Fund balances carried forward	Income	Expenditure	Transfers	Gains and Losses	Fund balances carried forward
	£	£	£	£	£	£
Operating	1,149,464	132,707	(146,850)	-	-	1,135,322
Active Support Unit	450	-	-	-	-	450
Duke of Edinburgh scheme	649	-	-	-	-	649
Christmas card delivery	132	-	-	-	-	132
General District Funds	1,150,696	132,707	(146,850)	-	-	1,136,553
Explorer Units						
Harpenden	21,126	30,108	(31,004)	-	-	20,230
Wheathampstead & Kimpton Kimpton	283	1,171	(725)	-	-	729
Kinsbourne	10,274	23,711	(21,057)	-	-	12,927
Shackleton	16,320	15,607	(19,201)	-	-	12,726
Total Explorers	48,003	70,597	(71,987)	-	-	46,613
Total Unrestricted	1,198,699	203,304	(218,837)	-	-	1,183,166
Restricted Funds	5,538	-	-	-	-	5,538
Total Funds	1,204,237	203,304	(218,837)	-	-	1,188,704

12 Liabilities due within one year

	2024	2023
	£	£
Subscriptions not yet paid to Hertfordshire Scouts	-	0
Sundry other liabilities	10,369	6,400
	10,369	6,400

13 Debtors

A number of years ago, the District Council provided funds to help the 10th Harpenden Scout Group construct its hut. In consideration for this, the District Council has the use of a part of the building as a Gang Show costume store. The funds provided are being treated as prepaid long-term rental of the store and are being written off at 2% per annum against Gang Show income.

	2024	2023
	£	£
Prepayment to 10th Harpenden Scout Group	6,082	6,690
Other prepayments	0	0
Other debtors	60,130	12,224
	66,212	18,914

14 Trustee payments

The trustees receive no remuneration for their services. Payments to trustees by the District Council in 2024 amounted to £4,631. These payments were for reimbursement of costs incurred by the trustees in respect of Planning fees £3,340 and other outlays. All costs incurred were directly related to the activities of the District Council.

15 Independent Examiner remuneration

This amounted to £0 in 2024 (2023: £0).

16 Analysis of assets between funds

	Unrestricted funds	Restricted income funds	Total 2024	Total 2023
	£	£	£	£
Tangible assets	998,249	-	998,249	996,681
Investments	-	-	-	0
Stocks	8,386	-	8,386	8,589
Debtors & Prepayments	66,212	-	66,212	18,914
Cash at bank and in hand	120,688	5,538	126,226	191,386
Creditors: Amounts due within one year	(10,369)	-	(10,369)	(6,400)
Creditors: due after more than 1 year	-	-	-	-
Total net assets	1,183,165	5,538	1,188,703	1,209,169

17 Fixed assets for own use

	Land & Building	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost/ Valuation				
1st April 2023				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,446	-	2,446
Shackleton ESU	-	1,030	-	1,030
Total	1,041,857	26,274	1,710	1,069,841
Additions in the year				
General District				-
Wheathampstead & Kimpton ESU				-
Harpenden ESU				-
Kinsbourne ESU				-
Shackleton ESU		3,504		3,504
Total	-	3,504	-	3,504
Disposals during year				
General District				-
Total	-	-	-	-
Cost/ Valuation				
31st March 2023				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,446	-	2,446
Shackleton ESU	-	4,534	-	4,534
Total	1,041,857	29,777	1,710	1,073,344
Depreciation and Impairments 1st April 2023				
General District	(46,195)	(12,005)	(1,710)	(1,221)
Wheathampstead & Kimpton ESU	-	(2,175)	-	-
Harpenden ESU	-	(7,825)	-	(71)
Kinsbourne ESU	-	(2,161)	-	(837)
Shackleton ESU	-	(894)	-	(2,129)
Total	(46,195)	(25,060)	(1,710)	(72,966)
Disposals during year				
General District				-
Total	-	-	-	-
Revaluation during year				
General District	-	-	-	-
Total	-	-	-	-
Depreciation and Impairments in year				
General District	(936)	(285)	-	(1,221)
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	(71)	-	(71)
Shackleton ESU	-	(837)	-	(837)
Total	(936)	(1,193)	-	(2,129)
		987		
Depreciation and Impairments				
General District	(47,131)	(12,291)	(1,710)	(61,132)
Wheathampstead & Kimpton ESU	-	(2,175)	-	(2,175)
Harpenden ESU	-	(7,825)	-	(7,825)
Kinsbourne ESU	-	(2,232)	-	(2,232)
Shackleton ESU	-	(1,731)	-	(1,731)
Total	(47,131)	(26,254)	(1,710)	(75,095)
Net Book Value 31st March 2024				
General District	994,726	507	-	995,233
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	214	-	214
Shackleton ESU	-	2,803	-	2,803
Total	994,726	3,524	-	998,249
Total 2023	995,708	1,329	0	997,037

Property	Cost	Depreciation at 31st March 2024	Revaluation	Net Book Value 31st March 2024
Lower Luton Road Land	20,000	-	555,970	575,970
Lower Luton Road Buildings	44,500	24,030	-	20,470
Lower Luton Road	64,500	24,030	555,970	596,440
South Down Road Land	40,000	-	358,240	398,240
South Down Road Building	22,000	22,000	-	-
South Down Road	62,000	22,000	358,240	398,240
Total Buildings	126,500	46,030	914,210	994,680
Gangshow equipment store	1,147	1,101		46
Total	127,647	47,131	914,210	994,726

Accounts

Scouts



**Harpenden,
Wheathampstead & Kimpton**

**Annual report of the Harpenden &
Wheathampstead District Scout Council
for the year ended 31 March 2023**

*Trustees' Annual Report for 1 April 2022 to 31 March 2023***Reference and administrative details**

Charity name:	Harpenden & Wheathampstead District Scout Council
Registered charity number:	302531
The Scout Association number:	12205
Charity's principal address:	District Commissioner Harpenden & Wheathampstead District Scouts 65 Station Road Harpenden Herts AL5 4XF

Trustees

During the year the board of trustees was as follows:

Appointment	Name	Appointed / Resigned
Ex-officio, Chair	Jonathan Finch	June 2021
Ex-officio District Commissioner	Russell Brooks	April 2015
Ex-officio Secretary	Chloe Hawkins	June 2022
Ex-officio Secretary	Ian Cater	January 2020 / resigned June 2022
Ex-officio Treasurer	Louise Gordon	June 2019
Elected	Morven Allen	May 2017 (2nd term ends in 2023)
Elected	Emmanuelle Bentley-Sanders	June 2016 / resigned June 2022
Elected	Ian Hawkins	May 2018 (elected June 2022)
Elected	Russell Husbands	June 2020 (1st term ends 2023)
Elected	Liz Jack	May 2014 (elected June 2022)
Elected	Paul Molloy	25 Jan 2022 (elected June 2022)
Elected	Jan Spragg	Jan 2017 / resigned June 2022
Elected	Pauline Whiting	June 2022
Nominated	Jane Murray	May 2015
Nominated	Mark Hubbard	June 2022
Co-opted	Colette Eagles	January 2018
Co-opted	David Wharton	25 January 2022
Custodian trustees		
The Scout Association Trust Corporation		

Professional advisors

Independent Examiner

Sally Clark
5 Sauncey Wood
Harpenden
Herts.
AL5 5DP

Bankers

CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, governance and management

Harpenden & Wheathampstead District Scout Council (the 'District Council') is a trust established under rules common to all Scouts in the United Kingdom (the Policy, Organisation and Rules of The Scout Association (POR)) which are organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide support, channels for communication, opportunities for youth members and adults to make decisions and take responsibility, and functional units through which the design and delivery of the Scouting programme can be best achieved.

Each of these entities is a trust in its own right and operates on a hierarchical basis. In this way, the Headquarters of The Scout Association provides oversight and supervision of the Hertfordshire County Scout Council (the 'County') which, in turn, does so for the District Council. The District Council then has responsibility to operate the District Team of commissioners, advisers and managers, the Explorer Scout Units, the Scout Network and the Active Support Unit, as well as to provide oversight and supervision to the ten Scout Groups within the district of Harpenden & Wheathampstead (the 'District').

The District Council is an educational charity and is registered with The Charity Commission as such. It is managed by the District Executive Committee, the members of which are charity trustees of the District Council (the 'District Trustees'). The District Trustees are responsible for complying with legislation applicable to charities, which includes requirements to keep proper accounts and make returns to The Charity Commission as appropriate.

The District Trustees are appointed in accordance with the POR (as applied by the District Council) under four categories of membership, namely:

- o Ex-officio:
 - the Chair and (if a suitable candidate is available) Vice-Chair, who are nominated by the District Commissioner and approved by the Scout Council at the AGM,
 - the Secretary and Treasurer, who are elected by the Scout Council at the AGM,
 - the District Commissioner, who is appointed by the County Commissioner on the advice of the County Appointments Advisory Committee, and
 - the District Youth Commissioner, the District Explorer Scout Commissioner and the District Scout Network Leader, each of whom are appointed by the District Commissioner.
- o Elected: up to a maximum of six elected at the AGM. Since June 2015, a term of three years on a rolling three-year cycle such that two members stand down each year. A maximum of two terms of continuous service with eligibility for re-election after a three-year break.
- o Nominated: up to six nominated by the District Commissioner annually and approved at the AGM.
- o Co-opted: up to six co-opted by the Executive Committee.

The District Council has set a quorum for any meeting of the Executive Committee of 40% of the current members to include the District Commissioner (or nominated deputy) and the Chair or Vice-Chair (or their nominated deputy).

The Executive Committee met three times during the year.

The Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and members are required to act collectively as charity trustees and in the best interest of its members to:

Harpenden and Wheathampstead District Scout Council

- o Comply with the POR.
- o Protect and maintain any property and equipment owned by and/or used by the District Council.
- o Manage the District Council finances.
- o Provide insurance for people, property and equipment.
- o Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support and fund raising.
- o Promote and support the development of Scouting in the local area.
- o Manage and implement the Safety Policy locally.
- o Ensure that a positive image of Scouting exists in the local community.
- o Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-Committees.
- o Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- o The opening, closure and amalgamation of Scout Groups, Explorer Scout Units, Scout Network and Active Support Units in the District as necessary.
- o Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- o Supervising the administration of the Scout Groups, particularly in relation to finance and the trusteeship of property.

The Executive Committee must also:

- o Appoint Administrators, Advisers and Co-opted members of the Executive Committee.
- o Approve the Annual Report and Annual Accounts after their examination by the Independent Examiner.
- o Present the Annual Report and Annual Accounts to the District Council at the Annual General Meeting and file a copy with the County Executive Committee and The Charity Commission.
- o Maintain confidentiality with regard to appropriate Executive Committee business.

The Executive Committee has three sub-Committees:

- The Appointments Advisory Committee, which is a POR requirement and exists to assist with the process of appointing adults within the District. The Chair and its members are appointed by the Executive Committee. The Advisory Committee may establish Appointment Panels to consider and interview prospective leaders.

Chair: David Wharton
 Secretary: Sheila Adejuwon
 Members: Jemma Finch, Colin Wells, Katy Turberville

- The Gang Show Committee, which manages the production of the annual Gang Show.

Chair: Colette Eagles
 Secretary: Lesley Wallace
 Treasurer: Louise Gordon
 Members: Ewan Murray, Sian Denton, Jemma Finch, Peter Wheeler, Jude Playle, Rod Keen

- The Finance and Property Committee, which was established by the Executive Committee to provide greater focus and flexible working on these key areas.

Chair: Louise Gordon
 Secretary: TBA
 Members: Su Brooker, Jane Murray, Russell Husbands

Objectives and activities

The Purpose, Method and Values of the District Council are the same as those of The Scout Association.

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

The *Values of Scouting*: All Scouts are guided by the following values:

- o Integrity - to act with integrity, to be honest, trustworthy and loyal.
- o Respect - to have self-respect and respect for others.
- o Care - to support others and take care of the world in which we live.
- o Belief – to explore faiths, beliefs and attitudes.
- o Co-operation – to make a positive difference, co-operate with others and make friends.

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

- o enjoy what they are doing and have fun;
- o take part in activities indoors and outdoors;
- o learn by doing;
- o share in spiritual reflection;
- o take responsibility and make choices;
- o undertake new and challenging activities; and
- o make and live by their Promise.

The District Council and its constituent Scout Groups undertake a variety of activities to implement the Scout Method within the District. These are described in more detail under 'Achievements and Performance'.

The District Council owns freehold land and buildings at Southdown Road and Lower Luton Road – the headquarters of the 3rd and 4th Harpenden respectively.

The District Council continues to provide a centralised purchasing service for badges, woggles and scarves.

Achievements and performance

The results of the Census return for 2023 for the Groups and Units are set out below with youth numbers first and adult numbers (leaders, managers and helpers) in brackets:

Explorer Units		Scout Groups		Totals
Harpenden	70 (7)	1 st Kimpton	62 (15)	
Wheathampstead & Kimpton	8 (4)	1 st Wheathampstead	98 (26)	
Kinsbourne	38 (4)	1 st Harpenden	145 (58)	
Shackleton	41 (6)	2 nd Harpenden	60 (16)	
Young Leaders	0 (0)	3 rd Harpenden	69 (21)	
Network	39 (0)	4 th Harpenden	117 (37)	
		5 th Harpenden	66 (17)	
		9 th Harpenden	104 (24)	
		10 th Harpenden	175 (40)	
		12 th Harpenden	81 (15)	
	196 (21)		977 (269)	1173 (290)

This has been the first complete year without a direct impact of the coronavirus pandemic. Although Scouting within the District has bounced back this year, and it has been good to see the numbers of young people increase this year by 3%, it will be some time before we can return to 2020 numbers (1226). Most of this increase has happened in the scout section and explorer scout section - the two sections that had the biggest drop in numbers in 2021 - but long-term growth will likely return through continuing to offer a fantastic programme and Beavers moving onto Cubs, and so on. The Census shows that as well as 290 adult leaders, there were 157 other active adult supporters across the District making the wonder of scouting possible.

The recent 2023 Census data has allowed us to review whether Scouting is adequately representing the ethnic mix of our community. We are glad to report that 1 in 10 of our young people identified as from a non-White background and that is representative of the population as a whole within our community.

During 2022, Groups and Units were eager to re-establish our Nights Away programme. This was undertaken in a measured way, reflecting that Beavers and Cubs may not have been on any Nights Away experiences before and our older sections have not had as much experience as would have been the case previously. We are pleased to report that there were 3607 Nights Away, ranging from Beavers sleeping on HMS Belfast and Explorers on expedition in Switzerland.

The number of Chief Scouts Awards presented remained steady with 207 awarded. Despite all the challenges of the last few years, 92 Beavers, 78 Cubs and 37 Scouts achieved these awards. This is a fantastic testament to the effort of our leaders to continue to provide opportunities to our young people, and to our young people who continue to be engaged and participate in what we do. We have a target of 90% of Beavers, 90% of Cubs and 60% of Scouts achieving these awards so we are hoping to increase these numbers in coming years.

2023 began with the 72nd Gang Show, which was a fantastic opportunity for 150 of our young people to demonstrate their collective enthusiasm and develop individual skills. It also gave us an opportunity to recognise our longstanding Gang Show producer whose passion and hard work was recognised with the presentation of the Silver Wolf. We were also able to hold our annual St George's Day parade in person again in Rothamsted Park, which was wonderful to see.

Our Beavers, Cubs, Scouts, Explorers and leaders took the opportunity during the year to contribute to our local community in different ways – for example, in supporting the local Food Banks and delivering Christmas cards for the elderly in our community.

We managed to run the Leader Development Day in person again this year, which continued to be important given the difficulties in completing first aid training during lockdown. It is a key strategy of the District to ensure that we maintain high levels of compliance on all mandatory training modules, and we are pleased to report that the District is in a very strong position in relation to the core three Safety, Safeguarding and First Aid training modules.

Public benefit statement

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential – as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving this is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership. This method involves young people working in partnership with adults; enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increased responsibility for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

The District Trustees have a duty to report on the District Council's public benefit in the Annual Report. We have assessed our aims, objectives and activities and believe we have met The Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The District Council complies with the two key principles set by The Charity Commission with regard to public benefit:

1. Identifiable benefit: The practice of Scouting and the application of the Scout method help young people develop towards their full potential. This benefit is directly linked to the purpose of Scouting.
2. Public benefit: Membership within the District is open to young people aged from 6-25; full membership is restricted to young people who are willing to make the Scout Promise. The Scout Association does not exclude those in poverty from its benefits. While The Scout Association charges a subscription to its members, the benefits of Scouting are not restricted by the ability to pay. Within the District, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay; nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits of Scouting are incidental.

Financial position

In financial terms, the District Council's key activities are the running of the annual Gang Show and provision of badges. The Gang show made a turnover of £39,333, making £14,778 in profits and the badge sales brought in a profit of £1,876. Jamboree (£7,060) less £3,060 donations towards the Jamboree, depreciation (£1,283) and other net costs (£1,542) resulted in a final profit of £9,819.

A deficit of (£4,195) was made by the Explorer Scout Units. Taking this into account, there was a profit of £5,635 for the District as a whole.

In line with the District Council's aim of increasing the use of Gift Aid, a total of £708.60 was claimed and received by the Explorer Scout Units, with £1,524 due later this year. Gift Aid is collected by all the Scout Groups within the District.

At the end of the year to 31 March 2023, the District Council held total funds as follows:

	2023	2022
Operating Funds	£1,198,860	£1,193,225
Unrestricted Funds	£5,538	£5,538
Restricted Funds	£1,204,398	£1,198,763

Of the operating funds, £997,393 can only be realised by disposing of tangible fixed assets, programme-related investments and a long-term prepayment leaving a total of £207,005 as reserves and of this figure £48,698 relates to the Explorer Scout Units so that they can undertake activities and international expeditions. The remaining £158,307 retained for the purposes set out in items (a), (b), (d) and (e) below.

Reserves Policy

The Executive Committee reviewed and updated its reserves policy in early 2020 to require that sufficient unrestricted funds be available to:

- (a) provide general District funds which can be used to assist with specific District and/or Scout Group projects enabling these projects to be undertaken at short notice if necessary, including in the event of a disaster to, for example, a Scout Group HQ;
- (b) cover the eventuality that it is not possible to run the Gang Show or that its financial benefit is significantly reduced thereby losing the main source of District Council income;
- (c) enable each of the various Explorer Scout Units of the District to provide a varied set of activities to its members without regular support from the general District funds;
- (d) provide funds to assist Scouts to attend international Jamborees and other scouting activities; and
- (e) provide sufficient funds to enable badges and similar items to be purchased including taking advantage of any favourable offers made by suppliers.

Risk and Internal Control

The Executive Committee has identified the major risks to which it believes the District Council is exposed, these have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District Council has sufficient buildings and contents insurance in place to minimise permanent loss.

Injury to leaders, helpers, supporters and members. The District Council, through the capitation fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. The District Council has also purchased Personal Accident and Medical Expenses for Non-Members and Supporters Insurance covering District activities.

The District Council is primarily reliant upon income from the annual Gang Show. The District Council holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Executive Committee could add a District levy to the annual subscription paid by all Scout Groups and Units within the District to increase the income to the District Council on an ongoing basis, either temporarily or permanently.

Reduction in, or loss of, leaders. The District Council is totally reliant upon volunteers to run and administer the activities of the District and its constituent Scout Groups and Units. If there was a reduction in the number of volunteers to an unacceptable level in any particular area of activity then there would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

Reduction in or loss of members. The District's constituent Scout Groups and Units provide activities for all young people aged 6 to 18. If there was a reduction in membership in a particular Scout Group, Section or Unit then there

Harpenden and Wheathampstead District Scout Council

would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

The District Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Investment Policy

The District Council does not have sufficient funds to invest in longer term investments. The District Council has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks and the Scout Association Short Term Investment Service.

Throughout the year, investments were held in two joint CAF Bank/Shawbrook Bank accounts in order to generate a higher return. In doing so, sufficient funds were placed on a 60-day notice account to meet any early demand for funds, with a more significant amount placed on a 12-month fixed term account.

Declaration

The District Trustees declare that they have approved the District Trustees' report above.

Jonathan Finch

Signed on behalf of the charity's trustees on 27 June 2023

Independent Examiner's report to the trustees of the Harpenden and Wheathampstead District Scout Council

I report on the accounts of the District Council for the year ended 31 March 2023, which are set out on pages 11 to 21.

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(2) 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 provide 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sally Clark

25th January 2024

Sally Clark
5 Sauncey Wood
Harpenden
AL5 5DP

Statement of responsibilities of Trustees and Officers

The District Trustees and officers are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the District Council and of its income and expenditure for that year. In preparing those financial statements, the District Trustees and officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the District Council will continue.

The District Trustees and officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities - year to 31 March 2023

	Notes	2023		Total £	2022
		Unrestricted Funds	Restricted Inc. Funds		Total £
		£	£		£
<i>Income and endowments from:</i>					
Donations and Legacies	3	4,136	-	4,136	634
Charitable activities	4	85,631		85,631	10,724
Other trading activities	5	50,978		50,978	56,649
Membership	3	7,655		7,655	9,208
Investments	6	70		70	29
Other	7			-	-
Total		148,471	-	148,471	77,244
Expenditure on:					
Raising funds	8	33,926		33,926	41,107
Charitable activities	9	107,420		107,420	22,571
Donations and Legacies	10	-		-	1,000
Other	11			-	-
Depreciation		1,490		1,490	2,359
Total		142,836	-	142,836	67,037
Net income/(expenditure)		5,635	-	5,635	10,207
Transfers between funds					
Gains/(losses) on revaluation of fixed	23	-		-	-
Net movement in funds		5,635	-	5,635	10,207
Reconciliation of Funds:					
Total Funds brought forward		1,193,225	5,538	1,198,763	1,188,557
Total Funds carried forward		1,198,860	5,538	1,204,398	1,198,763

The notes on pages 14 to 21 form part of these accounts

Balance Sheet at 31 March 2023

	Notes	General District	Explorer Units	2023	2022	Change
		£	£	£	£	
Tangible assets	21	996,616	421	997,037	998,172	(1,135)
Investments	12	-	-	-	-	-
<i>Total Fixed assets</i>		996,616	421	997,037	998,172	(1,135)
Current Assets						
Stocks		8,589	-	8,589	8,869	(280)
Debtors & Prepayments	16	18,914	-	18,914	18,273	641
Cash at bank and in hand		131,581	54,677	186,259	181,131	5,127
<i>Total Current assets</i>		159,084	54,677	213,761	208,273	5,488
Liabilities						
Creditors: Amounts due within one year	14	0	(6,400)	(6,400)	(7,681)	1,281
<i>Net current assets</i>		159,084	48,277	207,361	200,592	6,769
Creditors: Amounts falling due after more than one year		-	-	-	-	-
Total net assets		1,155,700	48,698	1,204,398	1,198,764	5,634
The funds of the charity:						
Restricted income funds	11	4,843	695	5,538	5,538	-
Unrestricted Funds	13	1,150,857	48,003	1,198,860	1,193,226	5,634

Approved by the Board of Trustees on 27th June 2023 and signed on its behalf by

Louise Gordon

Trustee

The notes on pages 14 to 21 form part of these accounts

Reconciliation of net income(expenditure) to net cash flow
from operating activities for year to 31 March 2023

	2023	2022
	£	£
Net income/(expenditure) for the reporting period as per the statement of financial activities	5,635	10,207
Adjustments for:		
Interest from investments		
Depreciation	1,490	2,359
(Increase)/decrease in Fixed Assets	(356)	-
Loss/(profit) on the sale of fixed assets	-	-
Loan repayments received		
(Increase)/decrease in stocks	280	4,164
(Increase)/decrease in debtors	(641)	1,024
Increase/(decrease) in creditors	(1,281)	2,914
Net cash provided by (used in) operating activities	5,127	20,667
Cash and Cash equivalents at the beginning of the reporting period	181,131	160,464
Cash and Cash equivalents at the end of the reporting period	186,259	181,131

Analysis of cash and cash equivalents for year to 31 March 2023

	2023	2022
	£	£
Cash in Hand		
Current bank accounts	131,259	126,131
Shawbrook Bank	55,000	55,000
	186,259	181,131

Notes to Accounts year to 31 March 2023

1 Basis of preparation

These accounts have been prepared on the basis in accordance with:

- Charities SORP (FRS 102);
- Financial Reporting Standard 102; and
- The Charities Act 2011.

The Harpenden & Wheathampstead District Scout Council is a public benefit entity.

2 Statement of accounting policies

1. District Council income is recognised when it becomes receivable.
2. Contributions by participants towards the cost of activities are carried forward until the activity has taken place.
3. Expenditure on District activities is recognised when it is incurred.
4. Expenditure in respect of activities that are organised nationally or internationally, for example Jamborees, is normally incurred over a number of years and is carried forward until the activity has taken place as are any participant contributions that are received.
5. Stocks are valued at the lower of cost or net realisable value.
6. Assets are depreciated annually by the straight-line method using the following annual rates:
 - Buildings - Brick construction 2%;
 - Buildings - Wooden construction 4%;
 - Buildings - Pre-cast concrete 4%
 - Freehold land for own use 0%;
 - Equipment and furniture 20%;
 - Software 33%;
 - Motor vehicles 25%.

Gang Show costumes are written off in the year of acquisition. Training, office and other equipment costing £250 or less is written off in the year of acquisition.

7. Concessionary loans to Scout Groups and Explorer Scout Units within the District are provided on a repayable on demand basis. They are initially recognised and measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.
8. There are no material uncertainties related to events or conditions that cast significant doubt on the District Council's ability to continue as a going concern. The District Council has ample funds and a reasonably consistent source of income from the annual Gang Show. In addition, under the POR, it has the option to impose an annual levy on the Scout Groups within the District to raise funds. The trustees have decided that, at present, there is no need to exercise this option.
9. The District Council relies on volunteers for everything that it does. The roles involved are wide-ranging, covering general governance, administration, uniformed leaders in District roles such as the District Commissioner, Assistant District Commissioners, Leaders of Explorer Scout Units and a large number of people to help run the main activities undertaken by the District.
10. The District Council has very modest support costs. These are general administration costs that are closely related to the organisation of scouting within the District and are therefore included in their entirety under

expenditure on charitable activities. Similarly, governance costs are nominal because trustee meetings do not incur any costs, nor are costs incurred on the preparation of the statutory accounts, internal audit or external examination. The costs, if any, relating to the Annual General Meeting are shown in the governance costs in note 12.

11. There are no material uncertainties about the charity's ability to continue.
12. Apart from estimates of various items of future expenditure, the main judgements that have the most significant effect on the amounts recognised in the accounts are the estimated values of the properties owned and used by the District Council and the rates of depreciation applied thereto.
13. Apart from the item referred to by note 22, the Executive Committee is not aware of any key sources of estimation that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

3 Donations, subscriptions and legacies

The Explorer Scout Units within the District charge a membership subscription part of which is subject to a county and national levy. The remainder of the subscription is retained by the Unit. Under the POR, the District Council is entitled to collect a levy on all membership subscriptions within the District but has not taken up this option.

			2023	2022
	Unrestricted	Restricted		
	Funds	Inc. Funds	Total	Total
	£	£	£	£
Membership subscriptions				
Receivable	64,721	-	64,721	69,408
Less Payable	(57,065)	-	(57,065)	(60,200)
	7,655	-	7,655	9,208
Donations received				
General District	4,136	-	4,136	208
Explorer Scouts	0	-	0	426
	4,136	-	4,136	634
	11,792	-	11,792	9,842

4 Charitable activities income

The District and the Explorer Scout Units stage multiple scouting related activities throughout the year in furtherance of the purpose and method of The Scout Association. The District Council acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. Examples of these are a Beavers fund day, local Cub Scout football competition, District Cub camp, and the Jamboree. The Explorer Scout Units are involved in a range of activities including evening activities, weekends camps and outdoor competitions such as Peak Assault and Chiltern Challenge, as well as expeditions to venues in the UK and overseas. There is normally a contribution made by those attending towards the cost of these activities. The District Council owns two freehold premises which are let at a peppercorn rent to two Scout Groups within the District.

4.Charitable activities income

	2023	2022
Adult Training	-	-
Beavers	94	-
Cubs Other	1,890	
Explorers District Activities		
General	-	55
Group Support	69	191
Jamboree & Ghana	26,240	2,404
General District activities	28,292	2,651
Explorer Activities	57,337	8,072
	85,629	10,722
3rd & 4th Harpenden Scouts Groups	2	2
Grout Rent on Scout Premises	2	2
Total	85,631	10,724

5 Other trading activities income

The District Council has a Badge Secretary who provides badges, scarves and woggles to groups and units. In addition, the District stages an annual Gang Show in which the cast is drawn entirely from its youth membership. These activities provide the bulk of the income for the General District's operations throughout the year.

The Explorer Scout Units undertake periodic fundraising events to provide funds for their own scout related activities.

	2023	2022
Gang Show	39,333	42,219
Scout Shops and Badges	8,499	12,490
General District	47,832	54,709
Harpenden Explorers	2,120	1,530
Shackleton Explorers	525	
Kinsbourne Explorers	500	410
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	3,145	1,940
Total	50,978	56,649

6 Investment income

	2023	2022
Interest Received - General District	70	29
General District	70	29

7 Other income

It is traditional that a collection for a nominated charity is taken at the annual Cub Scout carol service.

	2023	2022
Cubs Carol service	-	-
	-	-

8 Expenditure on raising funds

	2023	2022
Gang Show	24,554	28,845
Scout Shops and Badges	6,624	11,840
General District	31,178	40,685
Harpenden Explorers	2,078	21
Shackleton Explorers	57	
Kinsbourne Explorers	614	401
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	2,748	422
Total	33,926	41,107

9 Charitable activities expenditure

The District Council periodically makes grants to Scout Groups within the District to assist with issues such as hut repairs or improvements. It also acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. It organises the annual St George's Day parade when all units and groups in the district usually parade through the town and hold a service.

The Explorer Scout Units in the District organise a range of evening, weekend and annual events for themselves. An annual feature for several of the Units is an 'expedition' often for two weeks to an outdoors venue abroad or in the UK. They also participate in various outdoor competitions (see note 4).

Each of the Units makes a contribution towards the cost of running the premises they use as their 'headquarters'.

	2023	Restricted		2022
	Unrestricted	Inc. Funds	Total	Funds
	Funds	£	£	£
	£	£	£	£
General District				
Jamboree	33,300	-	33,300	5,400
St Georges Day expenses	-	-	-	-
Support & Governance costs	-	-	-	-
Beavers	-	-	-	-
Scouting participation assistance	-	-	-	-
National - CUBJAM	-	-	-	-
District - Cub activities	345	-	345	-
Adult Training	504	-	504	352
Duke of Edinburgh Award	-	-	-	-
Explorer Theatre Trip	-	-	-	-
Sundry Activities	2,158	-	2,158	-
Support to the Districts Scout Groups	659	-	659	1,408
Total	36,966	-	36,966	7,160
Explorer Scout Activities				
Evenings, Weekends, Expeditions	63,931	-	63,931	10,441
Fund Raising activities	68	-	68	700
Support costs	1,347	-	1,347	977
Premises costs	5,107	-	5,107	3,292
Total	70,453	-	70,453	15,411
Total	107,420	-	107,420	22,571

10 Other costs

	2023	2022
Donations Paid	-	1,000
General District	-	1,000

Donation of £1000 to be paid in April 2023

11 Restricted Funds

The James Kingham Fund is a fund of the Wheathampstead and Kimpton Explorer Scout Unit, established by a bequest from the estate of the late Judge James Kingham. It is used, at the discretion of the Unit Leaders, to provide assistance to Unit members so that they can take part in approved activities when financial constraints might otherwise prevent them from doing so.

In 2016, Shackleton Explorer Scouts received a Big Lottery Fund grant. The receipt of this grant was conditional on the funds being expended/held for specified items and purposes. Accordingly, it is operated as a restricted fund.

This is a restricted fund to be used, at the discretion of the trustees, to assist members of the District to participate in scouting activities (apart from Scout Jamborees) when financial constraints might otherwise prevent them from doing so.

	Big Lottery Fund Grant £	James Kingham Fund £	Harpenden Rotary Aid Fund £	2023 Total £	2022 Total £
Opening Balance	695	3,280	1,563	5,538	5,538
Income	-	-	-	-	-
Less				-	-
Fundraising costs	-	-		-	-
Expenditure	-	-	-	-	-
Transfers	-	-		-	-
Total	695	3,280	1,563	5,538	5,538

12 Governance costs

The main recurring governance cost incurred by the District Council is the cost of the Annual General Meeting. See Note 2.10 for further comments on governance costs.

	2023 £	2022 £
Annual General Meeting costs	-	-
	-	-

13 Fund movements

The Operating fund is the main fund of the District Council through which almost all financial activity flows. The Active Support Unit, Duke of Edinburgh Scheme and Christmas Card Delivery are small, designated funds. Each of the Explorer Scout Units operates a single operating fund. Details of the restricted funds are set out in note 11.

Fund name	Fund balances carried forward	Income	Expenditure	Transfers	Gains and Losses	Fund balances carried forward
	£	£	£	£	£	£
Operating	1,139,795	129,516	(119,686)	-	-	1,149,624
Active Support Unit	450	-	-	-	-	450
Duke of Edinburgh scheme	649	-	-	-	-	649
Christmas card delivery	132	-	-	-	-	132
General District Funds	1,141,028	129,516	(119,686)	-	-	1,150,857
Explorer Units						
Harpenden	24,956	42,034	(45,864)	-	-	21,126
Wheathampstead & Kimpton Kimpton	140	1,581	(1,438)	-	-	283
Kinsbourne	10,441	20,254	(20,421)	-	-	10,274
Shackleton	16,660	13,361	(13,701)	-	-	16,320
Total Explorers	52,198	77,229	(81,424)	-	-	48,003
Total Unrestricted	1,193,226	206,745	(201,110)	-	-	1,198,860
Restricted Funds	5,538	-	-	-	-	5,538
Total Funds	1,198,764	206,745	(201,110)	-	-	1,204,398

14 Liabilities due within one year

	2023	2022
	£	£
Subscriptions not yet paid to Hertfordshire Scouts	-	0
Sundry other liabilities	<u>6,400</u>	<u>7,681</u>
	<u>6,400</u>	<u>7,681</u>

15 Contingent liabilities

There are no contingent liabilities for the year ended 31 March 2023 (2022: £0).

16 Debtors

A number of years ago, the District Council provided funds to help the 10th Harpenden Scout Group construct its hut. In consideration for this, the District Council has the use of a part of the building as a Gang Show costume store. The funds provided are being treated as prepaid long-term rental of the store and are being written off at 2% per annum against Gang Show income.

	2023	2022
	£	£
Prepayment to 10th Harpenden Scout Group	6,690	7,298
Other prepayments	0	7,990
Other debtors	12,224	2,985
	18,914	18,273

17 Trustee payments

The trustees receive no remuneration for their services. Payments to trustees by the District Council in 2023 amounted to £247. These payments were for reimbursement of costs incurred by the trustees in respect of Gang Show expenses and other outlays.

18 Independent Examiner remuneration

This amounted to £0 in 2023 (2022: £0).

19 Analysis of assets between funds

	Unrestricted funds	Restricted income funds	Total 2023	Total 2022
	£	£	£	£
Tangible assets	996,681	-	996,681	998,172
Investments	-	-	-	0
Stocks	8,589	-	8,589	8,869
Debtors & Prepayments	18,914	-	18,914	18,273
Cash at bank and in hand	180,721	5,538	186,259	181,131
Creditors: Amounts due within one year	(6,400)	-	(6,400)	(7,681)
Creditors: due after more than 1 year	-	-	-	-
Total net assets	1,198,504	5,538	1,204,042	1,198,764

	2023	2022
20 Liabilities due after more than one year	£	£
	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

Property	Cost	Depreciation at 31st March 2023	Revaluation	Net Book Value 31st March 2023
Lower Luton Road Land	20,000	-	555,970	575,970
Lower Luton Road Buildings	44,500	23,140	-	21,360
Lower Luton Road	64,500	23,140	555,970	597,330
South Down Road Land	40,000	-	358,240	398,240
South Down Road Building	22,000	22,000	-	-
South Down Road	62,000	22,000	358,240	398,240
Total	126,500	45,140	914,210	995,570

21 Fixed assets for own use

	Land & Building	Equipment	Fixtures and fittings	Total
	£	£	£	£
Cost/ Valuation				
1st April 2022				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,090	-	2,090
Shackleton ESU	-	1,030	-	1,030
Total	1,041,857	25,918	1,710	1,069,485
Additions in the year				
General District	-	-	-	-
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	356	-	356
Shackleton ESU	-	-	-	-
Total	-	356	-	356
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Cost/ Valuation				
31st March 2023				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,446	-	2,446
Shackleton ESU	-	1,030	-	1,030
Total	1,041,857	26,274	1,710	1,069,841
Depreciation and Impairments				
1st April 2022				
General District	(45,213)	(11,542)	(1,710)	(1,283)
Wheathampstead & Kimpton ESU	-	(2,175)	-	-
Harpenden ESU	-	(7,825)	-	(71)
Kinsbourne ESU	-	(2,090)	-	(136)
Shackleton ESU	-	(758)	-	(1,490)
Total	(45,213)	(24,390)	(1,710)	(71,313)
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Revaluation during year				
General District	-	-	-	-
Total	-	-	-	-
Depreciation and Impairments in year				
General District	(936)	(347)	-	(1,283)
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	(71)	-	(71)
Shackleton ESU	-	(136)	-	(136)
Total	(936)	(555)	-	(1,490)
Depreciation and Impairments				
31st March 2023				
General District	(46,149)	(11,889)	(1,710)	(59,749)
Wheathampstead & Kimpton ESU	-	(2,175)	-	(2,175)
Harpenden ESU	-	(7,825)	-	(7,825)
Kinsbourne ESU	-	(2,161)	-	(2,161)
Shackleton ESU	-	(894)	-	(894)
Total	(46,149)	(24,945)	(1,710)	(72,804)
Net Book Value				
31st March 2023				
General District	995,708	908	-	996,616
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	285	-	285
Shackleton ESU	-	136	-	136
Total	995,708	1,329	-	997,037
Total 2022	996,644	1,528	-	998,171
Var to 2022	(936)	(199)	-	(1,134)

Accounts

Scouts



**Harpenden,
Wheathampstead & Kimpton**

**Annual report of the Harpenden &
Wheathampstead District Scout Council
for the year ended 31 March 2022**

Trustees' Annual Report for 1 April 2021 to 31 March 2022

Reference and administrative details

Charity name:	Harpenden & Wheathampstead District Scout Council
Registered charity number:	302531
The Scout Association number:	12205
Charity's principal address:	District Commissioner Harpenden & Wheathampstead District Scouts 65 Station Road Harpenden Herts AL5 4XF

Trustees

During the year the board of trustees was as follows:

Appointment	Name	Appointed / Resigned
Ex-officio, Chair	Keith Brooker	May 2014 / resigned June 2021
Ex-officio, Chair	Jonathan Finch	June 2021
Ex-officio Vice-Chair	David Lowndes	2001 / resigned June 2021
Ex-officio District Commissioner	Russell Brooks	April 2015
Ex-officio Secretary	Ian Cater	January 2020
Ex-officio Treasurer	Louise Gordon	June 2019
Ex-officio DESC	Richard Bird	May 2018 / resigned October 2021
Elected	Morven Allen	May 2017 (2nd term ends in 2023)
Elected	Jan Spragge	January 2017 (2nd term ends in 2022)
Elected	George Stubbs	May 2015 / June 2021 (2nd term ended)
Elected	Emmanuelle Bentley-Sanders	June 2016 (2nd term ends in 2022)
Elected	Russell Husbands	June 2020 (1st term ends 2023)
Elected	Jess Collis	June 2020 / resigned June 2021
Nominated	Liz Jack	May 2014
Nominated	Jane Murray	May 2015
Co-opted	Colette Eagles	January 2018
Co-opted	Ian Hawkins	May 2018
Co-opted	David Wharton	25 January 2022
Co-opted	Paul Molloy	25 January 2022

Custodian trustees

The Scout Association Trust Corporation

Professional advisors

Independent Examiner

Sally Clark
5 Sauncey Wood
Harpenden
Herts.
AL5 5DP

Bankers

CAF Bank Ltd
25 Kings Hill Ave
Kings Hill
West Malling
Kent
ME19 4JQ

Structure, governance and management

Harpenden & Wheathampstead District Scout Council (the 'District Council') is a trust established under rules common to all Scouts in the United Kingdom (the Policy, Organisation and Rules of The Scout Association (POR)) which are organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide support, channels for communication, opportunities for youth members and adults to make decisions and take responsibility, and functional units through which the design and delivery of the Scouting programme can be best achieved.

Each of these entities is a trust in its own right and operates on a hierarchical basis. In this way, the Headquarters of The Scout Association provides oversight and supervision of the Hertfordshire County Scout Council (the 'County') which, in turn, does so for the District Council. The District Council then has responsibility to operate the District Team of commissioners, advisers and managers, the Explorer Scout Units, the Scout Network and the Active Support Unit, as well as to provide oversight and supervision to the ten Scout Groups within the district of Harpenden & Wheathampstead (the 'District').

The District Council is an educational charity and is registered with The Charity Commission as such. It is managed by the District Executive Committee, the members of which are charity trustees of the District Council (the 'District Trustees'). The District Trustees are responsible for complying with legislation applicable to charities, which includes requirements to keep proper accounts and make returns to The Charity Commission as appropriate.

The District Trustees are appointed in accordance with the POR (as applied by the District Council) under four categories of membership, namely:

- Ex-officio:
 - the Chair and (if a suitable candidate is available) Vice-Chair, who are nominated by the District Commissioner and approved by the Scout Council at the AGM,
 - the Secretary and Treasurer, who are elected by the Scout Council at the AGM,
 - the District Commissioner, who is appointed by the County Commissioner on the advice of the County Appointments Advisory Committee, and
 - the District Youth Commissioner, the District Explorer Scout Commissioner and the District Scout Network Leader, each of whom are appointed by the District Commissioner.
- Elected: up to a maximum of six elected at the AGM. Since June 2015, a term of three years on a rolling three-year cycle such that two members stand down each year. A maximum of two terms of continuous service with eligibility for re-election after a three-year break.
- Nominated: up to six nominated by the District Commissioner annually and approved at the AGM.
- Co-opted: up to six co-opted by the Executive Committee.

The District Council has set a quorum for any meeting of the Executive Committee of 40% of the current members to include the District Commissioner (or nominated deputy) and the Chair or Vice-Chair (or their nominated deputy).

The Executive Committee met four times during the year: twice on-line due to the ongoing pandemic and twice in person.

The Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and members are required to act collectively as charity trustees and in the best interest of its members to:

- Comply with the POR.
- Protect and maintain any property and equipment owned by and/or used by the District Council.
- Manage the District Council finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support and fund raising.

- ⊙ Promote and support the development of Scouting in the local area.
- ⊙ Manage and implement the Safety Policy locally.
- ⊙ Ensure that a positive image of Scouting exists in the local community.
- ⊙ Appoint and manage the operation of any sub-Committees, including appointing Chairs to lead the sub-Committees.
- ⊙ Ensure that Young People are meaningfully involved in decision making at all levels within the District.
- ⊙ The opening, closure and amalgamation of Scout Groups, Explorer Scout Units, Scout Network and Active Support Units in the District as necessary.
- ⊙ Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chair to lead it.
- ⊙ Supervising the administration of the Scout Groups, particularly in relation to finance and the trusteeship of property.

The Executive Committee must also:

- ⊙ Appoint Administrators, Advisers and Co-opted members of the Executive Committee.
- ⊙ Approve the Annual Report and Annual Accounts after their examination by the Independent Examiner.
- ⊙ Present the Annual Report and Annual Accounts to the District Council at the Annual General Meeting and file a copy with the County Executive Committee and The Charity Commission.
- ⊙ Maintain confidentiality with regard to appropriate Executive Committee business.

The Executive Committee has three sub-Committees:

- The Appointments Advisory Committee, which is a POR requirement and exists to assist with the process of appointing adults within the District. The Chair and its members are appointed by the Executive Committee. This year, a new Chair and Secretary were appointed, following many years of service by their predecessors, Don Sykes and Jan Yardley - for which the District is extremely grateful. The Advisory Committee may establish Appointment Panels to consider and interview prospective leaders.

Chair: David Wharton
 Secretary: Sheila Adejuwon
 Members: Jemma Finch, Colin Wells

- The Gang Show Committee, which manages the production of the annual Gang Show.

Chair: Colette Eagles
 Secretary: Lesley Wallace
 Treasurer: Louise Gordon
 Members: Ewan Murray, Sian Denton, Jemma Finch, Peter Wheeler, Jude Playle, Rod Keen

- The Finance and Property Committee, which was established by the Executive Committee to provide greater focus and flexible working on these key areas.

Chair: Louise Gordon
 Secretary: TBA
 Members: Su Brooker, Jane Murray, Russell Husbands

Objectives and activities

The Purpose, Method and Values of the District Council are the same as those of The Scout Association.

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

The *Values of Scouting*: All Scouts are guided by the following values:

- Integrity - to act with integrity, to be honest, trustworthy and loyal.
- Respect - to have self-respect and respect for others.
- Care - to support others and take care of the world in which we live.
- Belief – to explore faiths, beliefs and attitudes.
- Co-operation – to make a positive difference, co-operate with others and make friends.

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

- enjoy what they are doing and have fun;
- take part in activities indoors and outdoors;
- learn by doing;
- share in spiritual reflection;
- take responsibility and make choices;
- undertake new and challenging activities; and
- make and live by their Promise.

The District Council and its constituent Scout Groups undertake a variety of activities to implement the Scout Method within the District. These are described in more detail under 'Achievements and Performance'.

The District Council owns freehold land and buildings at Southdown Road and Lower Luton Road – the headquarters of the 3rd and 4th Harpenden respectively.

The District Council continues to provide a centralised purchasing service for badges, woggles and scarves but, understandably, demand has been much reduced this year.

Coronavirus Pandemic

The pandemic caused by the Covid-19 virus has had a significant impact on the provision of Scouting nationally. By March 2022 however, we are in a position to evaluate whether the impact has been temporary or is longer lasting. As the rest of the report shows, the District remains in a strong financial state and this is replicated within each Group's financial reports across the District. This is thanks to careful oversight within our Groups and at District level and, in part, the generosity of members to continue to pay subs (or reduced subs) during the periods of lockdown.

Our young people numbers have not bounced back to 2020 levels yet, and indeed there was another slight further reduction this year, but the census was taken in January before the last removal of government restrictions and there has been a noticeable increase in numbers since then in the age group (Explorers) most adversely affected in 2020-21. We are also seeing all Groups involved in setting up Nights Away activities and enthusing our young people in the best way possible – by doing great activities that are adventurous, outdoors and helping them develop life skills.

Achievements and performance

The results of the Census return for 2022 for the Groups and Units are set out below with youth numbers first and adult numbers (leaders, managers and helpers) in brackets:

Explorer Units		Scout Groups		Totals
Harpenden	59 (7)	1 st Kimpton	65 (13)	
Wheathampstead & Kimpton	11 (5)	1 st Wheathampstead	112 (23)	
Kinsbourne	17 (4)	1 st Harpenden	144 (58)	
Shackleton	49 (4)	2 nd Harpenden	63 (22)	
Young Leaders	0 (0)	3 rd Harpenden	74 (22)	
Network	28 (0)	4 th Harpenden	111 (32)	
		5 th Harpenden	60 (19)	
		9 th Harpenden	91 (26)	
		10 th Harpenden	164 (43)	
		12 th Harpenden	78 (16)	
	164 (20)		962 (274)	1126 (294)

The impact of the pandemic has seen a slight further reduction in the number of young people by 15 but an increase in adult helpers by 24. Although the former is disappointing, it is in the context of a lower loss last year when compared to other districts, and the continuing restrictions up to the time of the census. We are confident that enthusiasm for Scouting is still strong within the District and have been undertaking a proactive adult recruitment campaign to help us make inroads into the waiting list and grow our numbers significantly this year. So long as we continue to be able to provide face-to-face scouting, we believe this will happen. The Census shows that as well as 221 adult leaders, there were 105 other active adult supporters across the District making the wonder of scouting possible.

As soon as we were allowed to undertake Nights Away activities again, Groups were eager to organise events - especially for older sections wanting to undertake Gold expeditions. From September until November, there were 460 Nights Away and this enthusiasm has continued into 2022.

The number of Chief Scouts Awards presented was impacted by the limited programme but there were still 207 awarded. Despite all the challenges of the year, 66 Beavers, 81 Cubs and 60 Scouts achieved these awards. This is a fantastic testament to the effort of our leaders to continue to provide opportunities to our young people, and to our young people who continue to be engaged and participate in what we do.

2022 began with the long delayed 71st Gang Show. This clearly demonstrated the desire within the District to be Scouting together again. The crew showed amazing resilience to put on another fantastic show - this time at the new Eric Morecambe Centre in Rothamsted Park. We were also able to hold our annual St George's Day parade in person again, which was wonderful to see. Our young people and leaders were out in force on a lovely sunny day and showed the strength of Scouting within the community.

The long-standing tradition of participation in community events took a different path with many large gatherings prohibited for parts of the year. Our Beavers, Cubs, Scouts, Explorers and leaders took the opportunity to contribute in different ways – for example, in supporting the local Foodbanks and delivering Christmas cards for the elderly in our community.

We managed to run the Leader Development Day in person again this year, which was important given the difficulties in completing first aid training during lockdown. Amongst other training the day helped ensure that 40 of our leaders completed their mandatory First Aid training. It is key strategy of the District to ensure that we maintain high levels of compliance on all mandatory training modules.

During the year, we selected 12 Scouts and Explorers to represent the District at the World Scout Jamboree in 2023. The District has agreed to support their fundraising efforts, directly through a financial contribution and indirectly through supporting them in finding opportunities. This will have a minor impact on cash flow during the coming year, but will not create any significant issues for the District.

Public benefit statement

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential – as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving this is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership. This method involves young people working in partnership with adults; enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increased responsibility for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

The District Trustees have a duty to report on the District Council's public benefit in the Annual Report. We have assessed our aims, objectives and activities and believe we have met The Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The District Council complies with the two key principles set by The Charity Commission with regard to public benefit:

1. Identifiable benefit: The practice of Scouting and the application of the Scout method help young people develop towards their full potential. This benefit is directly linked to the purpose of Scouting.
2. Public benefit: Membership within the District is open to young people aged from 6-25; full membership is restricted to young people who are willing to make the Scout Promise. The Scout Association does not exclude those in poverty from its benefits. While The Scout Association charges a subscription to its members, the benefits of Scouting are not restricted by the ability to pay. Within the District, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay; nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits of Scouting are incidental.

Financial position

In financial terms, the District Council's key activities are the running of the annual Gang Show and provision of badges. The Gang show made a turnover of £42,138 making £12,374 in profits and the badge sales brought in a profit of £650. Jamboree (£2996), depreciation (£2,163) and other net costs (£794) resulted in a final profit of £7,070.

A surplus of £3,136 was made by the Explorer Scout Units. Taking this into account, there was a profit of £10,207 for the District as a whole.

In line with the District Council's aim of increasing the use of Gift Aid, a total of £426 was claimed and received by the Explorer Scout Units, with £708.60 due later this year. Gift Aid is collected by all the Scout Groups within the District.

At the end of the year to 31 March 2022, the District Council held total funds as follows:

	2022	2021
Operating Funds	£1,193,225	£1,183,019
Unrestricted Funds	£5,538	£5,538
Restricted Funds	£1,198,763	£1,188,557

Of the operating funds, £998,172 can only be realised by disposing of tangible fixed assets, programme-related investments and a long-term prepayment leaving a total of £200,592 as reserves and of this figure £52,8931 relates to the Explorer Scout Units so that they can undertake activities and international expeditions. The remaining £147,699 retained for the purposes set out in items (a), (b), (d) and (e) below.

Reserves Policy

The Executive Committee reviewed and updated its reserves policy in early 2020 to require that sufficient unrestricted funds be available to:

- (a) provide general District funds which can be used to assist with specific District and/or Scout Group projects enabling these projects to be undertaken at short notice if necessary, including in the event of a disaster to, for example, a Scout Group HQ;
- (b) cover the eventuality that it is not possible to run the Gang Show or that its financial benefit is significantly reduced thereby losing the main source of District Council income;

- (c) enable each of the various Explorer Scout Units of the District to provide a varied set of activities to its members without regular support from the general District funds;
- (d) provide funds to assist Scouts to attend international Jamborees and other scouting activities; and
- (e) provide sufficient funds to enable badges and similar items to be purchased including taking advantage of any favourable offers made by suppliers.

Risk and Internal Control

The Executive Committee has identified the major risks to which it believes the District Council is exposed, these have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District Council has sufficient buildings and contents insurance in place to minimise permanent loss.

Injury to leaders, helpers, supporters and members. The District Council, through the capitation fees, contributes to The Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. The District Council has also purchased Personal Accident and Medical Expenses for Non-Members and Supporters Insurance covering District activities.

Reduced income from fund raising. The District Council is primarily reliant upon income from the annual Gang Show. The District Council holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Executive Committee could add a District levy to the annual subscription paid by all Scout Groups and Units within the District to increase the income to the District Council on an ongoing basis, either temporarily or permanently.

Reduction in or loss of leaders. The District Council is totally reliant upon volunteers to run and administer the activities of the District and its constituent Scout Groups and Units. If there was a reduction in the number of volunteers to an unacceptable level in any particular area of activity then there would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

Reduction in or loss of members. The District's constituent Scout Groups and Units provide activities for all young people aged 6 to 18. If there was a reduction in membership in a particular Scout Group, Section or Unit then there would have to be appropriate contraction, consolidation or closure of a Section. In the worst-case scenario, the complete closure of a Scout Group or Unit might be required.

Impact of the coronavirus pandemic. As noted above, the coronavirus has already led to The Scout Association previously suspending all face-to-face Scouting activities across the country on two occasions. Should there be a repetition of these suspensions for a sustained period, or should other measures be introduced that inhibit the ability of Scout Groups and Units to operate their programmes of activities, this could negatively impact our ability to restore membership, volunteers and income.

The District Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Investment Policy

The District Council does not have sufficient funds to invest in longer term investments. The District Council has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks and the Scout Association Short Term Investment Service.

Throughout the year, investments were held in two joint CAF Bank/Shawbrook Bank accounts in order to generate a higher return. In doing so, sufficient funds were placed on a 60-day notice account to meet any early demand for funds, with a more significant amount placed on a 12-month fixed term account.

Declaration

The District Trustees declare that they have approved the District Trustees' report above.

Jonathan Finch

Signed on behalf of the charity's trustees on 30th May 2022

Independent Examiner's report to the trustees of the Harpenden and Wheathampstead District Scout Council

I report on the accounts of the District Council for the year ended 31 March 2022, which are set out on pages 11 to 21.

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(2) 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 provide 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sally Clark

21 June 2022

Sally Clark
5 Sauncey Wood
Harpenden
AL5 5DP

Statement of responsibilities of Trustees and Officers

The District Trustees and officers are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the District Council and of its income and expenditure for that year. In preparing those financial statements, the District Trustees and officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the District Council will continue.

The District Trustees and officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities - year to 31 March 2022

		2022			2021
	Notes	Unrestricted Funds £	Restricted Income Funds £	Total £	Total £
<i>Income and endowments from:</i>					
Donations and Legacies	3	634	0	634	2,077
Charitable activities	4	10,724		10,724	2,817
Other trading activities	5	56,649		56,649	3,874
Membership	3	9,208		9,208	908
Investments	6	29		29	40
Other	7			0	0
Total		77,244	0	77,244	9,716
<i>Expenditure on:</i>					
Raising funds	8	41,107		41,107	4,236
Charitable activities	9	22,571		22,571	9,752
Donations and Legacies	10	1,000		1,000	57
Other	11			0	0
Depreciation		2,359		2,359	3,364
Total		67,037	0	67,037	17,408
Net income/(expenditure)		10,207	0	10,207	(7,692)
<i>Transfers between funds</i>					
Gains/(losses) on revaluation of fixed assets	23	0		0	0
Net movement in funds		10,207	0	10,207	(7,692)
<i>Reconciliation of Funds:</i>					
Total Funds brought forward		1,183,019	5,538	1,188,557	1,196,249
Total Funds carried forward		1,193,225	5,538	1,198,763	1,188,557

The notes on pages 14 to 21 form part of these accounts

Balance Sheet at 31 March 2022

	Notes	General District £	Explorer Units £	2022 £	2021 £	Change £
Tangible assets	22	997,900	272	998,172	1,000,531	(2,359)
Investments	12	-	-	0	0	0
<i>Total Fixed assets</i>		997,900	272	998,172	1,000,531	(2,359)
Current Assets						0
Stocks		8,869	-	8,869	13,033	(4,164)
Debtors & Prepayments	16	10,283	7,990	18,273	19,297	(1,024)
Cash at bank and in hand		132,501	48,631	181,131	160,464	20,667
<i>Total Current assets</i>		151,652	56,621	208,273	192,793	15,480
Liabilities						0
Creditors: Amounts due within one year	14	(3,681)	(4,000)	(7,681)	(4,767)	(2,914)
<i>Net current assets</i>		147,971	52,621	200,592	188,026	12,566
Creditors: Amounts falling due after more than one year		-	-	-	-	-
Total net assets		1,145,871	52,893	1,198,764	1,188,557	10,207
The funds of the charity:						
Restricted income funds	11	4,843	695	5,538	5,538	0
Unrestricted Funds	13	1,141,028	52,198	1,193,226	1,183,019	10,207

Approved by the Board of Trustees on 30th May 2022 and signed on its behalf by

Louise Gordon

Trustee

The notes on pages 14 to 21 form part of these accounts

**Reconciliation of net income(expenditure) to net cash flow
from operating activities for year to 31 March 2022**

	2022	2021
	£	£
Net income/(expenditure) for the reporting period as per the statement of financial activities	10,207	(7,692)
Adjustments for:		
Interest from investments		
Depreciation	2,359	3,364
(Increase)/decrease in Fixed Assets	0	0
Loss/(profit) on the sale of fixed assets	-	-
Loan repayments received		
(Increase)/decrease in stocks	4,164	710
(Increase)/decrease in debtors	1,024	2,102
Increase/(decrease) in creditors	2,914	(8,524)
Net cash provided by (used in) operating activities	20,667	(10,040)
Cash and Cash equivalents at the beginning of the reporting period	160,464	170,504
Cash and Cash equivalents at the end of the reporting period	181,131	160,464

Analysis of cash and cash equivalents for year to 31 March 2022

	2022	2021
	£	£
Cash in Hand		
Current bank accounts	126,131	105,464
Shawbook Bank	55,000	55,000
	<u>181,131</u>	<u>160,464</u>

Notes to Accounts year to 31 March 2022

1 Basis of preparation

These accounts have been prepared on the basis in accordance with:

- Charities SORP (FRS 102);
- Financial Reporting Standard 102; and
- The Charities Act 2011.

The Harpenden & Wheathampstead District Scout Council is a public benefit entity.

2 Statement of accounting policies

1. District Council income is recognised when it becomes receivable.
2. Contributions by participants towards the cost of activities are carried forward until the activity has taken place.
3. Expenditure on District activities is recognised when it is incurred.
4. Expenditure in respect of activities that are organised nationally or internationally, for example Jamborees, is normally incurred over a number of years and is carried forward until the activity has taken place as are any participant contributions that are received.
5. Stocks are valued at the lower of cost or net realisable value.
6. Assets are depreciated annually by the straight-line method using the following annual rates:
 - Buildings - Brick construction 2%;
 - Buildings - Wooden construction 4%;
 - Buildings - Pre-cast concrete 4%
 - Freehold land for own use 0%;
 - Equipment and furniture 20%;
 - Software 33%;
 - Motor vehicles 25%.

Gang Show costumes are written off in the year of acquisition. Training, office and other equipment costing £250 or less is written off in the year of acquisition.

7. Concessionary loans to Scout Groups and Explorer Scout Units within the District are provided on a repayable on demand basis. They are initially recognised and measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.
8. There are no material uncertainties related to events or conditions that cast significant doubt on the District Council's ability to continue as a going concern. The District Council has ample funds and a reasonably consistent source of income from the annual Gang Show. In addition, under the POR, it has the option to impose an annual levy on the Scout Groups within the District to raise funds. The trustees have decided that, at present, there is no need to exercise this option.
9. The District Council relies on volunteers for everything that it does. The roles involved are wide-ranging, covering general governance, administration, uniformed leaders in District roles such as the District Commissioner, Assistant District Commissioners, Leaders of Explorer Scout Units and a large number of people to help run the main activities undertaken by the District.
10. The District Council has very modest support costs. These are general administration costs that are closely related to the organisation of scouting within the District and are therefore included in their entirety under expenditure on charitable activities. Similarly, governance costs are nominal because trustee meetings do not incur any costs, nor are costs incurred on the preparation of the statutory accounts, internal audit or external examination. The costs, if any, relating to the Annual General Meeting are shown in the governance costs in note 12.
11. There are no material uncertainties about the charity's ability to continue.

12. Apart from estimates of various items of future expenditure, the main judgements that have the most significant effect on the amounts recognised in the accounts are the estimated values of the properties owned and used by the District Council and the rates of depreciation applied thereto.
13. Apart from the item referred to by note 22, the Executive Committee is not aware of any key sources of estimation that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

3 Donations, subscriptions and legacies

The Explorer Scout Units within the District charge a membership subscription part of which is subject to a county and national levy. The remainder of the subscription is retained by the Unit. Under the POR, the District Council is entitled to collect a levy on all membership subscriptions within the District but has not taken up this option.

			2022	2021
	Unrestricted	Restricted	Total	Total
	Funds	Income Funds		
	£	£	£	£
Membership subscriptions				
Receivable	69,408	-	69,408	62,500
Less Payable	(60,200)	-	(60,200)	(61,592)
	9,208	-	9,208	908
Donations received				
General District	208	-	208	35
Explorer Scouts	426	-	426	2,042
	634	-	634	2,077
	9,842	-	9,842	2,985

4 Charitable activities income

The District and the Explorer Scout Units stage multiple scouting related activities throughout the year in furtherance of the purpose and method of The Scout Association. The District Council acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. Examples of these are a local Cub Scout football competition, Cubjam and the Jamboree. The Explorer Scout Units are involved in a range of activities including evening activities, weekends camps and outdoor competitions such as Peak Assault and Chiltern Challenge, as well as expeditions to venues in the UK and overseas. There is normally a contribution made by those attending towards the cost of these activities. The District Council owns two freehold premises which are let at a peppercorn rent to two Scout Groups within the District.

	2022	2021
Adult Training	-	-
Beavers	-	-
Cubs Other	-	-
Explorers District Activities		
General	55	-
Group Support	191	771
Jamboree	2,404	
General District activities	2,651	771
Explorer Activities	8,072	2,044
	10,722	2,815
3rd & 4th Harpenden Scouts Groups	2	2
Ground Rent on Scout Premises	2	2
Total	10,724	2,817

5 Other trading activities income

The District Council has a Badge Secretary who provides badges, scarves and woggles to groups and units. £4,962 was received from sales made at uniform store Stevensons, accounting for a larger return this year. In addition, the District stages an annual Gang Show in which the cast is drawn entirely from its youth membership. These activities provide the bulk of the income for the General District's operations throughout the year.

The Explorer Scout Units undertake periodic fundraising events to provide funds for their own scout related activities.

	2022	2021
Gang Show	42,219	-
Scout Shops and Badges	12,490	3,874
General District	54,709	3,874
Harpenden Explorers	1,530	-
Shackleton Explorers		-
Kinsbourne Explorers	410	-
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	1,940	-
Total	56,649	3,874

6 Investment income

	2022	2021
Interest Received - General District	29	40
General District	29	40

7 Other income

It is traditional that a collection for a nominated charity is taken at the annual Cub Scout carol service. The Cubs Scout carol service has unfortunately been cancelled for the last two years.

	2022	2021
Cubs Carol service	-	-
	-	-

8 Expenditure on raising funds

	2022	2021
Gang Show	28,845	734
Scout Shops and Badges	11,840	3,501
General District	40,685	4,236
Harpenden Explorers	21	-
Shackleton Explorers		-
Kinsbourne Explorers	401	-
Wheathampstead & Kimpton Explorers	-	-
Fundraising activities Explorers	422	-

Total	41,107	4,236
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9 Charitable activities expenditure

The District Council periodically makes grants to Scout Groups within the District to assist with issues such as hut repairs or improvements. It also acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. It organises the annual St George's Day parade when all units and groups in the district usually parade through the town and hold a service.

The Explorer Scout Units in the District organise a range of evening, weekend and annual events for themselves. An annual feature for several of the Units is an 'expedition' often for two weeks to an outdoors venue abroad or in the UK. They also participate in various outdoor competitions (see note 4).

Each of the Units makes a contribution towards the cost of running the premises they use as their 'headquarters'.

	2022		2021	
	Unrestricted Funds	Restricted Income Funds	Total	Total
	£	£	£	£
General District				
Jamboree	5,400	-	5,400	-
St Georges Day expenses	-	-	-	-
Support & Governance costs	-	-	-	-
Beavers	-	-	-	-
Scouting participation assistance	-	-	-	-
National - CUBJAM	-	-	-	-
District - Cub activities	-	-	-	-
Adult Training	352	-	352	170
Duke of Edinburgh Award	-	-	-	-
Explorer Theatre Trip	-	-	-	-
Sundry Activities	-	-	-	-
Support to the Districts Scout Groups	1,408	-	1,408	2,851
Total	7,160	-	7,160	3,021
Explorer Scout Activities				
Evenings, Weekends, Expeditions	10,441	-	10,441	3,401
Fund Raising activities	700	-	700	-
Support costs	977	-	977	905
Premises costs	3,292	-	3,292	2,425
Total	15,411	-	15,411	6,731
Total	22,571	-	22,571	9,752

10 Other costs

	2022	2021
Donations Paid	1,000	57
General District	1,000	57

11 Restricted Funds

The James Kingham Fund is a fund of the Wheathampstead and Kimpton Explorer Scout Unit, established by a bequest from the estate of the late Judge James Kingham. It is used, at the discretion of the Unit Leaders, to provide assistance to Unit members so that they can take part in approved activities when financial constraints might otherwise prevent them from doing so.

In 2016, Shackleton Explorer Scouts received a Big Lottery Fund grant. The receipt of this grant was conditional on the funds being expended/held for specified items and purposes. Accordingly, it is operated as a restricted fund.

Near the end of the year, the District Council received the second part of a donation from the Harpenden Village Rotary Club to set up a fund. This is a restricted fund to be used, at the discretion of the trustees, to assist members of the District to participate in scouting activities (apart from Scout Jamborees) when financial constraints might otherwise prevent them from doing so.

	Big Lottery Fund Grant	James Kingham Fund	Harpenden Rotary Aid Fund	2022 Total	2021 Total
	£	£	£	£	£
Opening Balance	695	3,280	1,563	5,538	4,823
Income	-	-	-	-	750
Less				-	0
Fund raising costs	-	-	-	-	0
Expenditure	-	-	-	-	(35)
Transfers	-	-	-	-	0
Total	695	3,280	1,563	5,538	5,538

12 Governance costs

The main recurring governance cost incurred by the District Council is the cost of the Annual General Meeting. See Note 2.10 for further comments on governance costs.

	2022	2021
	£	£
Annual General Meeting costs	-	-
	-	-

13 Fund movements

The Operating fund is the main fund of the District Council through which almost all financial activity flows. The Active Support Unit, Duke of Edinburgh Scheme and Christmas Card Delivery are small, designated funds. Each of the Explorer Scout Units operates a single operating fund. Details of the restricted funds are set out in note 11.

Fund name	Fund balances carried forward	Income	Expenditure	Transfers	Gains and Losses	Fund balances carried forward
	£	£	£	£	£	£
Operating	1,132,725	112,888	(105,818)	-	0	1,139,795
Active Support Unit	450	0	0	-	-	450
Duke of Edinburgh scheme	649	-	-	-	-	649
Christmas card delivery	132	0	0	-	-	132
General District Funds	1,133,958	112,888	(105,818)	-	0	1,141,028
Explorer Units						
Harpenden	22,259	11,963	(9,265)	-	-	24,956
Wheathampstead & Kimpton	233	581	(674)	-	-	140
Kinsbourne	11,497	4,716	(5,772)	-	-	10,441
Shackleton	15,072	9,401	(7,813)	-	-	16,660
Total Explorers	49,061	26,662	(23,525)	-	0	52,198
Total Unrestricted	1,183,019	139,549	(129,342)	-	0	1,193,226
Restricted Funds	5,538	0	0	-	-	5,538
Total Funds	1,188,557	139,549	(129,342)	-	0	1,198,764

14 Liabilities due within one year

	2022	2021
	£	£
Subscriptions not yet paid to Hertfordshire Scouts	-	0
Sundry other liabilities	7,681	4,767
	<u>7,681</u>	<u>4,767</u>

15 Contingent liabilities

There are no contingent liabilities for the year ended 31 March 2022 (2021: £0).

16 Debtors

A number of years ago, the District Council provided funds to help the 10th Harpenden Scout Group construct its hut. In consideration for this, the District Council has the use of a part of the building as a Gang Show costume store. The funds provided are being treated as prepaid long-term rental of the store and are being written off at 2% per annum against Gang Show income.

	2022	2021
	£	£
Prepayment to 10th Harpenden Scout Group	7,298	7,906
Other prepayments	7,990	7,990
Other debtors	2,985	3,400
	<u>18,273</u>	<u>19,297</u>

17 Trustee payments

The trustees receive no remuneration for their services. Payments to trustees by the District Council in 2022 amounted to £302. These payments were for reimbursement of costs incurred by the trustees in respect of Gang Show expenses and other outlays.

18 Independent Examiner remuneration

This amounted to £0 in 2022 (2021: £0).

19 Analysis of assets between funds

	Unrestricted funds	Restricted income funds	Total 2022	Total 2021
	£	£	£	£
Tangible assets	998,172	-	998,172	1,000,531
Investments	-	-	-	0
Stocks	8,869	-	8,869	13,033
Debtors & Prepayments	18,273	-	18,273	19,297
Cash at bank and in hand	175,593	5,538	181,131	160,464
Creditors: Amounts due within one year	(7,681)	-	(7,681)	(4,767)
Creditors: due after more than 1 year	-	-	-	-
Total net assets	1,193,226	5,538	1,198,764	1,188,557

20 Liabilities due after more than one year

	2022	2021
	£	£
	-	-
	-	-
	-	-

Property	Cost	Depreciation at 31st March 2022	Revaluation	Net Book Value 31st March 2022
Lower Luton Road Land	20,000	-	555,970	575,970
Lower Luton Road Buildings	44,500	22,250	-	22,250
Lower Luton Road	64,500	22,250	555,970	598,220
Southdown Road Land	40,000	-	358,240	398,240
Southdown Road Building	22,000	22,000	-	-
Southdown Road	62,000	22,000	358,240	398,240
Total	126,500	44,250	914,210	996,460

21 Fixed assets for own use

	Land & Building	Equipment	Fixtures and fittings	Total
	£	£	£	£
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Cost/ Valuation 1st April 2021				
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,090	-	2,090
Shackleton ESU	-	1,030	-	1,030
Total	1,041,857	25,918	1,710	1,069,485
Additions in the year				
General District	-	-	-	-
Wheathampstead & Kimpton ESU	-	-	-	-
Harpenden ESU	-	-	-	-
Kinsbourne ESU	-	-	-	-
Shackleton ESU	-	-	-	-
Total	-	-	-	-
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Cost/ Valuation 31st March 2021				
General District	1,041,857	12,798	1,710	1,056,365
Wheathampstead & Kimpton ESU	-	2,175	-	2,175
Harpenden ESU	-	7,825	-	7,825
Kinsbourne ESU	-	2,090	-	2,090
Shackleton ESU	-	1,030	-	1,030
Total	1,041,857	25,918	1,710	1,069,485
Depreciation and Impairments 1st April 2021				
General District	(43,398)	(11,194)	(1,710)	(2,163)
Wheathampstead & Kimpton ESU	0	(2,175)	0	(60)
Harpenden ESU	0	(7,765)	0	(136)
Kinsbourne ESU	0	(2,090)	0	(2,359)
Shackleton ESU	0	(622)	0	998,172
Total	(43,398)	(23,846)	(1,710)	(68,954)
	998,459	2,071	0	1,000,531
Disposals during year				
General District	-	-	-	-
Total	-	-	-	-
Revaluation during year				
General District	-	-	-	-
Total	-	-	-	-
Depreciation and Impairments in year				
General District	(1,816)	(347)	0	(2,163)
Wheathampstead & Kimpton ESU	0	0	0	0
Harpenden ESU	0	(60)	0	(60)
Kinsbourne ESU	0	0	0	0
Shackleton ESU	0	(136)	0	(136)
Total	(1,816)	(543)	0	(2,359)
Depreciation and Impairments				
General District	(45,213)	(11,542)	(1,710)	(58,465)
Wheathampstead & Kimpton ESU	-	(2,175)	0	(2,175)
Harpenden ESU	-	(7,825)	0	(7,825)
Kinsbourne ESU	-	(2,090)	0	(2,090)
Shackleton ESU	-	(758)	0	(758)
Total	(45,213)	(24,390)	(1,710)	(71,313)
Net Book Value 31st March 2022				
General District	996,644	1,256	0	997,900
Wheathampstead & Kimpton ESU	-	0	0	0
Harpenden ESU	-	0	0	0
Kinsbourne ESU	-	(0)	0	(0)
Shackleton ESU	-	272	0	272
Total	996,644	1,528	0	998,172
Total 2021	998,459	2,071	0	1,000,531
Var to 2021	(1,816)	(543)	0	(2,359)
Total	998,459	2,071	-	1,000,531