



**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
	181,131	160,464

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		
	Funds	Income Funds	Total	Total
	£	£	£	£
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	Restricted		
	Funds	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
Harpenden ESU	0	(60)	0	(60)
Kinsbourne ESU	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