



**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:

<b>Appointment</b>	<b>Name</b>	<b>Appointed / Resigned</b>
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 202
<b>Custodian trustees</b>		
<b>The Scout Association Trust Corporation</b>		

## 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 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 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 3<sup>rd</sup> and 4<sup>th</sup> 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 <sup>st</sup> Kimpton	62 (15)	
Wheathampstead & Kimpton	8 (4)	1 <sup>st</sup> Wheathampstead	98 (26)	
Kinsbourne	38 (4)	1 <sup>st</sup> Harpenden	145 (58)	
Shackleton	41 (6)	2 <sup>nd</sup> Harpenden	60 (16)	
Young Leaders	0 (0)	3 <sup>rd</sup> Harpenden	69 (21)	
Network	39 (0)	4 <sup>th</sup> Harpenden	117 (37)	
		5 <sup>th</sup> Harpenden	66 (17)	
		9 <sup>th</sup> Harpenden	104 (24)	
		10 <sup>th</sup> Harpenden	175 (40)	
		12 <sup>th</sup> 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



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

		2023			2022
	Notes	Unrestricted Funds	Restricted Inc. Funds	Total	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			-	-
<b>Total</b>		<b>148,471</b>	<b>-</b>	<b>148,471</b>	<b>77,244</b>
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
<b>Total</b>		<b>142,836</b>	<b>-</b>	<b>142,836</b>	<b>67,037</b>
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
<b>Total Funds carried forward</b>		<b>1,198,860</b>	<b>5,538</b>	<b>1,204,398</b>	<b>1,198,763</b>

*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
<b>Tangible assets</b>	21	996,616	421	997,037	998,172	(1,135)
<b>Investments</b>	12	-	-	-	-	-
<i>Total Fixed assets</i>		996,616	421	997,037	998,172	(1,135)
<b>Current Assets</b>						
<b>Stocks</b>		8,589	-	8,589	8,869	(280)
<b>Debtors &amp; Prepayments</b>	16	18,914	-	18,914	18,273	641
<b>Cash at bank and in hand</b>		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
<b>Liabilities</b>						
<b>Creditors: Amounts due within one year</b>	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
<b>Creditors: Amounts falling due after more than one year</b>		-	-	-	-	-
<b>Total net assets</b>		1,155,700	48,698	1,204,398	1,198,764	5,634
<b>The funds of the charity:</b>						
<b>Restricted income funds</b>	11	4,843	695	5,538	5,538	-
<b>Unrestricted Funds</b>	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
	£	£
<b>Net income/(expenditure) for the reporting period as per the statement of financial activities</b>	5,635	10,207
<b>Adjustments for:</b>		
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
<b>Net cash provided by (used in) operating activities</b>	<b>5,127</b>	<b>20,667</b>
 <b>Cash and Cash equivalents at the beginning of the reporting period</b>	 <b>181,131</b>	 <b>160,464</b>
<b>Cash and Cash equivalents at the end of the reporting period</b>	<b>186,259</b>	<b>181,131</b>

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

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



# 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
	£	£	£	£
<b>Membership subscriptions</b>				
Receivable	64,721	-	64,721	69,408
Less Payable	(57,065)	-	(57,065)	(60,200)
	7,655	-	7,655	9,208
<b>Donations received</b>				
General District	4,136	-	4,136	208
Explorer Scouts	0	-	0	426
	4,136	-	4,136	634
	<b>11,792</b>	-	<b>11,792</b>	<b>9,842</b>

### 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**

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

**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.

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

**6 Investment income**

	<b>2023</b>	<b>2022</b>
Interest Received - General District	70	29
<b>General District</b>	<b>70</b>	<b>29</b>

## 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
<b>General District</b>	<b>31,178</b>	<b>40,685</b>
Harpenden Explorers	2,078	21
Shackleton Explorers	57	
Kinsbourne Explorers	614	401
Wheathampstead & Kimpton Explorers	-	-
<b>Fundraising activities Explorers</b>	<b>2,748</b>	<b>422</b>
<b>Total</b>	<b>33,926</b>	<b>41,107</b>

## 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		2022
	Unrestricted	Restricted	
	Funds	Inc. Funds	Total Funds
	£	£	£
<b>General District</b>			
Jamboree	33,300	-	33,300
St Georges Day expenses	-	-	-
Support & Governance costs	-	-	-
Beavers	-	-	-
Scouting participation assistance	-	-	-
National - CUBJAM	-	-	-
District - Cub activities	345	-	345
Adult Training	504	-	504
Duke of Edinburgh Award	-	-	-
Explorer Theatre Trip	-	-	-
Sundry Activities	2,158	-	2,158
Support to the Districts Scout Groups	659	-	659
<b>Total</b>	<b>36,966</b>	<b>-</b>	<b>36,966</b>
<b>Explorer Scout Activities</b>			
Evenings, Weekends, Expeditions	63,931	-	63,931
Fund Raising activities	68	-	68
Support costs	1,347	-	1,347
Premises costs	5,107	-	5,107
<b>Total</b>	<b>70,453</b>	<b>-</b>	<b>70,453</b>
<b>Total</b>	<b>107,420</b>	<b>-</b>	<b>107,420</b>

## 10 Other costs

	2023	2022
Donations Paid	-	1,000
<b>General District</b>	<b>-</b>	<b>1,000</b>

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	-	-		-	-
<b>Total</b>	<b>695</b>	<b>3,280</b>	<b>1,563</b>	<b>5,538</b>	<b>5,538</b>

## 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	<b>1,141,028</b>	<b>129,516</b>	<b>(119,686)</b>	-	-	<b>1,150,857</b>
<b>Explorer Units</b>						
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
<b>Total Explorers</b>	<b>52,198</b>	<b>77,229</b>	<b>(81,424)</b>	-	-	<b>48,003</b>
Total Unrestricted	1,193,226	206,745	(201,110)	-	-	1,198,860
Restricted Funds	5,538	-	-	-	-	5,538
<b>Total Funds</b>	<b>1,198,764</b>	<b>206,745</b>	<b>(201,110)</b>	-	-	<b>1,204,398</b>

## 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 10<sup>th</sup> 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
	<b>18,914</b>	<b>18,273</b>

## 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	-	-	-	-
<b>Total net assets</b>	<b>1,198,504</b>	<b>5,538</b>	<b>1,204,042</b>	<b>1,198,764</b>



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

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
<b>Total</b>	<b>126,500</b>	<b>45,140</b>	<b>914,210</b>	<b>995,570</b>

## 21 Fixed assets for own use

		Land & Building	Equipment	Fixtures and fittings	Total
		£	£	£	£
<b>Cost/ Valuation</b> <b>1st April 2022</b>	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
	<b>Total</b>	<b>1,041,857</b>	<b>25,918</b>	<b>1,710</b>	<b>1,069,485</b>
<b>Additions in the</b> <b>gear</b>	General District	-	-	-	-
	Wheathampstead & Kimpton ESU	-	-	-	-
	Harpenden ESU	-	-	-	-
	Kinsbourne ESU	-	356	-	356
	Shackleton ESU	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>356</b>
<b>Disposals during</b> <b>gear</b>	General District	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cost/ Valuation</b> <b>31st March 2023</b>	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
	<b>Total</b>	<b>1,041,857</b>	<b>26,274</b>	<b>1,710</b>	<b>1,069,841</b>
<b>Depreciation</b> <b>and Impairments</b> <b>1st April 2022</b>	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)
	<b>Total</b>	<b>(45,213)</b>	<b>(24,390)</b>	<b>(1,710)</b>	<b>(71,313)</b>
<b>Disposals during</b> <b>gear</b>	General District	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revaluation</b> <b>during gear</b>	General District	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Depreciation</b> <b>and Impairments</b> <b>in gear</b>	General District	(936)	(347)	-	(1,283)
	Wheathampstead & Kimpton ESU	-	-	-	-
	Harpenden ESU	-	-	-	-
	Kinsbourne ESU	-	(71)	-	(71)
	Shackleton ESU	-	(136)	-	(136)
	<b>Total</b>	<b>(936)</b>	<b>(555)</b>	<b>-</b>	<b>(1,490)</b>
<b>Depreciation</b> <b>and Impairments</b>	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)
	<b>Total</b>	<b>(46,149)</b>	<b>(24,945)</b>	<b>(1,710)</b>	<b>(72,804)</b>
<b>Net Book Value</b> <b>31st March 2023</b>	General District	995,708	908	-	996,616
	Wheathampstead & Kimpton ESU	-	-	-	-
	Harpenden ESU	-	-	-	-
	Kinsbourne ESU	-	285	-	285
	Shackleton ESU	-	136	-	136
	<b>Total</b>	<b>995,708</b>	<b>1,329</b>	<b>-</b>	<b>997,037</b>
<b>Total 2022</b>		<b>996,644</b>	<b>1,528</b>	<b>-</b>	<b>998,171</b>
<b>Var to 2022</b>		<b>(936)</b>	<b>(199)</b>	<b>-</b>	<b>(1,134)</b>