

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:

- 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 (ASU) 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 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.

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	Restricted Funds	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	Explorer Units	2024	2023
		£	£	£	£
Tangible assets	17	995,223	3,016	998,249	997,037
Total Fixed Assets		995,223	3,016	998,249	997,037
Current Assets					
Stock		8,386	-	8,386	8,859
Debtors & Prepayments	13	66,212	-	66,212	18,914
Cash at Bank and in Hand		81,935	44,291	126,226	186,259
Total Current assets		156,532	44,291	200,823	213,761
Liabilities					
Creditors: Amounts due within	12	(10,369)	-	(10,369)	(6,400)
Net Current Assets		146,163	44,291	190,454	207,361
Total net assets		1,141,396	47,308	1,188,703	1,204,236

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	995,662	4,717	-	1,000,379
	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)
Depreciation and Impairments		987			
	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
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Gangshow equipment store	1,147	1,101		46
Total	127,647	47,131	914,210	994,726