



# **Trustees' Annual Report**

For the period 1<sup>st</sup> January 2024 – 31<sup>st</sup> December 2024

## **Hemel Hempstead District Scout Council**

**Registered Charity Number**  
302536

**The Scout Association registration number**  
12207

**Charity's principle address**  
Scout HQ, Gravel Lane, Hemel Hempstead, HP1 1SB

**Website**  
[www.hemel-scouts.co.uk](http://www.hemel-scouts.co.uk)

**Email address**  
[admin@hemel-scouts.co.uk](mailto:admin@hemel-scouts.co.uk)

**Telephone number**  
07362 595601

# District Chair's Report

Congratulations, I hope that you will celebrate with me that the Scout Association has transformed and transitioned and we are still here to tell the tale and still going strong into 2025, which I hope will bring a period of relative stability and time again to concentrate our efforts on local issues.

In spite of the changes going on within the organisation our District has continued to grow over the last year. We have been pleased to welcome Margaret as our new Lead Volunteer and with your support I am sure that together we will all continue to develop local Scouting for the benefit of the young people in Hemel.

There may be new titles for leaders (or should that be volunteers?), new websites and new training requirements to negotiate amongst other things but I am confident that there has not been any change to the essential ingredients that make Scouting in Hemel so successful. The commitment of the leaders, the effort put into running sections on a week by week basis, the hours of planning to ensure activities are a success and run safely whilst still providing weekly challenge and excitement and the support and friendship of leadership teams. This is what is seen week by week in our meeting places.

I would like to thank every single leader, whatever their role and whatever time they offer, for helping to produce this success. It is a team effort and working together we are stronger and achieve increasing growth for our Sections, Groups and the District as a whole. However, I am sure that there are still young people on waiting lists unable to access what we have to offer and so our efforts to work together and to do our best are as important now as ever.

I am pleased to introduce this year's Annual Report for the Hemel Hempstead Scout District and ask you all read it to celebrate the success of the District over the past year.

Keith Gower

Chair of Trustees

# District Lead Volunteer's Report

2024 was a year of change, I was appointed as District Lead Volunteer in April 2024. This was during the transition from District Commissioner to District Lead Volunteer, that scouting was going through, although the new model of working was not formally adopted until the beginning of December 2024. This was a very steep learning curve and one that I am still in. I would like to record my thanks to the district transformation team for all the work they did in moving the district from the traditional District Commissioner format to the new way of working as a team.

The team was largely set up when I arrived and this was a great help. It is always dangerous to single out individuals. But I think it is important that I thank the following people for their assistance, guidance and support. Russ Dyble as previous DC, Frank Monnington for doing all the nights away authorizations. Colin Rivett for dealing with all the permits, Nicki Davies for dealing with all the safety, safeguarding and first aid training requirements before we moved to the new system and away from Compass.

The testament to the new team way of working is in the full and varied district program that continued for our young people to enjoy. Badge days for Beavers and Cubs, Swimming Gala, Hockey competition, Bushcraft courses for all, Pinewood Derby, Ready Steady Cook, St Georges Day/promise renewal, sailing sessions at Bury Lake, sixer/seconder day, and Nimrod, not of course forgetting all the fantastic opportunities and events the individual groups in Hemel Hempstead arranged over weekends, weeks and every week.

Our Explorer groups, we have 2 plus Young Leaders all enjoyed varied activities including support to achieve Duke of Edinburgh Bronze, Silver and Gold as well as support in 6 Explorers achieving their King Scout Award. The 6 have achieved this through the help and support of all the leaders, helpers and supporters through their Scouting lives. Well done Bonnie Mander, Izzy Lehner, Ava Lehner, Sam Chamberlain, Sam Penn and Jessica Cox.

In July, the district, under the stewardship of Graham Drabble organized a very successful ten-day trip to the permanent International Jamboree site in Kandersteg Switzerland.

As 2024 came to an end the new membership system was introduced. This brought a lot of Issues, many of which were not resolved until well into 2025, but that is for next year's report. I wish to put on record my thanks to Nikki Davies. Dave Gilden and John Larkin for all the effort, time and training they put in, in being the support team for the new membership system.

My most important thanks must go to all the Leaders, helpers, supporters in the district, that support our young people, week in, week out, during weekends and holidays, so that our young people can gain experiences in different scenarios and gain skills for life.

THANK YOU.

Margaret Griffiths  
District Lead Volunteer

## Trustees

*Hemel Hempstead District Scout Council is a Trust established under the Policy, Organisation and Rules of The Scout Association.*

*Trustees are appointed in accordance with the Policy, Organisation and Rules.*

**Hon. President**                      The Mayor of Dacorum

**Hon. Vice-Presidents**              Mr David Thomas (deceased 24th September 2024)

Mr Michael Watson

Mrs Sheila Neep

### **Trustees Serving on the District Executive to 23<sup>rd</sup> May 2024**

<u>Name</u>	<u>Role</u>	<u>Start date</u>
Mr Keith Gower	Chairman	Nov 2007
Mr Russell Dyble	District Commissioner	May 2005
Mr Robert Salt	District Treasurer	May 2023
Mrs Margaret Griffiths	District Lead Volunteer	26 <sup>th</sup> April 2024
Mr Simon Fancourt	Elected Member	May 2007
Mrs Lorna Glass	Elected Member	May 2009
Mr Frank Monnington	Elected Member	May 2018
Mr Richard Haynes	Elected member	May 2005
Mr Colin Rivett	Nominated Member	May 2013
Mr Mark Knapton	Nominated Member	May 2017
Mr Geoff Angell	Nominated Member	Nov 2007

### **Trustees elected at AGM on 23<sup>rd</sup> May 2024**

<u>Name</u>	<u>Role</u>	<u>Term of office</u>
Mr Keith Gower	Chairman	3 years (to May 2027)
Mrs Margaret Griffiths	District Lead Volunteer	Ex-officio
Mr Russell Dyble	Treasurer	3 years (to May 2027)
Mr Simon Fancourt	Elected member	2 years (to May 2026)
Mr Richard Haynes	Elected member	3 years (to May 2027)
Mr Frank Monnington	Elected member	1 years (to May 2025)

Bankers	Lloyds Bank Chesham Bucks	Lloyds, Barclays & HSBC Hemel Hempstead Herts
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*The Trustees confirm that during 2024 there were no serious incidents or matters which needed to be reported to the Charity Commission.*

Signed for the Trustees



Keith Gower  
Chair of Trustee Board

1<sup>st</sup> May 2025

# Structure, governance and management

## **Type of governing document**

The Group's/District's/Area's/County's (delete as appropriate) governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

## **How the charity is constituted**

The District is a trust established under its rules which are common to all Scouts. This document is known as Policy, Organisation & Rules (POR) and can be found at: [www.scouts.org.uk/por](http://www.scouts.org.uk/por).

## **Trustee selection methods**

The Trustees are appointed in accordance with POR.

## **Additional governance issues**

The District is managed by the Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 4 Trustees (including the District Lead Volunteer as an ex-officio member) and meets every approximately 2 months.

Members of the Trustee Board complete "Being a Scouts Trustee" learning within the first 6 months of joining the Board.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life."

## **Risk and Internal Control**

The Trustee Board has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

### Damage to the building, property and equipment.

The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

### Injury to leaders, helpers, supporters and members.

The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

#### Reduced income from fund raising.

The District is primarily reliant upon income from subscriptions and fundraising. The does also hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

#### Reduction or loss of leaders.

The District is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

#### Reduction or loss of members.

The District directly provides activities for all members aged 14 to 25. If there was a reduction in membership in a particular section then there would have to be a contraction, consolidation or closure of a section.

#### Material mis-management or loss

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

### **Buildings & Contents Insurance**

The buildings and contents are insured through Unity Insurance – details of which are obtainable via the District treasurer.

### **Public Liability Insurance**

The Scout Association arranges a Legal Liability Policy for claims by third parties, alleging legal liability arising out of loss, injury or damage occurring during any authorised Scout activity.

A copy of the certificate and further details are available from the link below:

<https://www.unityinsuranceservices.co.uk/scout-insurance/public-liability-insurance>

### **Employers Liability Insurance**

The district does not directly employ staff, so does not hold an Employer Liability policy.

# **Objectives and activities**

## **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**

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we 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
- make and live by their Promise.

## **Public benefit statement**

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

# Financial Review

## Reserves Policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum of circa £25,000 in liquid funds – either in the current account or short term, easy access savings accounts.

All funds are held in mainstream banks or building societies.

The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure we obtain maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements and a rolling programme of fixed term investments are made to ensure funds become available every few months to re-invest or bring back in the current account if required.

The table below sets out the various “Designated Funds” which have been discussed and agreed by the District Executive Committee from time to time.

For each named reserve fund:

- “Policy Maximum” represents the highest amount which the Exec considers reasonable.
- “Policy Minimum” represents the lowest amount which the Exec considers safe.

In the course of District business, steps should be agreed and taken to keep the reserve levels within the stated limits. The figures in the table below are reviewed each Autumn as part of the budget-setting process.

**Note** that the “Current Balance” and “Unallocated funds” are not under the direct control of the Executive Cttee, but are the consequences of ongoing business. These figures do not appear in this document but the cells are provided in the table to facilitate regular financial reporting.

Designated Funds	Policy Maximum	Policy Minimum	Current Balance
General District Reserve	£10,000	£4000	£10,000
International Activities and Jamboree reserve	£10,000	£4000	£10,000
District Scout Shop development reserve	£3,000	£2000	£3,000
District Headquarters maintenance reserve	£20,000	£10,000	£20,000
Adventure Fund reserve	£10,000	£4000	£10,000
Unallocated funds			
Operating Balance	£10,000		



HEMEL HEMPSTEAD DISTRICT SCOUT COUNCIL

Receipts & Payments Summary for the year ended 31 December 2024

	2024	2023	2022
	£	£	£
Balance brought forward from previous year	£ 180,817.13	£ 160,554.44	£ 126,256.04
Total receipts	£ 133,090.52	£ 144,291.39	£ 101,804.93
Total payments	-£ 149,168.67	-£ 124,028.70	-£ 67,506.53
Net receipts (payments)	-£ 16,078.15	£ 20,262.69	£ 34,298.40
Balance carried forward	£ 164,738.98	£ 180,817.13	£ 160,554.44
Cash, Bank & Deposit Account Balances (See Statement of Assets & Liabilities)	£ 164,738.98	£ 180,817.13	£ 160,554.44

The above account and accompanying statement of assets and liabilities were approved  
by the Trustees

on 21<sup>st</sup> May 2025 and signed on their behalf by



KEITH GOWER

# Receipts & Payments

## Hemel Hempstead District Scout Council For the year ended 31 December 2024 Cash Basis

	2024	2023
<b>INCOME</b>		
<b>Membership Subscriptions</b>		
District Levy	9,587.00	8,900.00
<b>Total Membership Subscriptions</b>	<b>9,587.00</b>	<b>8,900.00</b>
<b>Scout Shop</b>		
Shop Sales	1,685.55	9,663.50
Uniform sales (Scout Shop)	7,417.94	6,883.04
Badge Sales (Scout Shop)	3,847.39	64.00
<b>Total Scout Shop</b>	<b>12,950.88</b>	<b>16,610.54</b>
<b>Investment Income Received</b>		
Interest received (General)	3,976.23	2,406.68
<b>Total Investment Income Received</b>	<b>3,976.23</b>	<b>2,406.68</b>
<b>Fundraising, Donations and Grants</b>		
Fundraising income	811.15	-
Gift Aid	-	2,384.65
Donations	570.00	500.00
<b>Total Fundraising, Donations and Grants</b>	<b>1,381.15</b>	<b>2,884.65</b>
<b>Premises Income</b>		
Hall Hire Income	13,758.00	12,638.01
<b>Total Premises Income</b>	<b>13,758.00</b>	<b>12,638.01</b>
<b>Minibus Income</b>		
Minibus hire	2,360.00	2,850.00
Minibus - other income (fuel charges etc)	221.37	70.00
<b>Total Minibus Income</b>	<b>2,581.37</b>	<b>2,920.00</b>
<b>Explorer Scout Income</b>		
Interest received (HHEX)	276.88	-
Donations & misc income (HHEX)	100.00	100.00
County Christmas meal income	615.00	-
HHEX District activities income	2,250.00	1,738.00
HHEXmas camp income	1,645.00	1,350.00
Green Beret income	95.00	-
Lottery commission (RM)	33.67	-
Monopoly Run income	50.00	10.50
Nimrod income	65.00	100.00
Subs	12,600.00	10,284.00
Summer Solstice income	-	280.00
Peak Assault income	150.00	475.00

	2024	2023
Scarves, books & clothing income	-	6.50
<b>Total Explorer Scout Income</b>	<b>17,880.55</b>	<b>14,344.00</b>
<b>Duke of Edinburgh Income</b>		
DofE - Fees from participants	6,492.00	3,683.00
<b>Total Duke of Edinburgh Income</b>	<b>6,492.00</b>	<b>3,683.00</b>
<b>District Events Income</b>		
Received from event participant	62,666.44	78,316.95
EVENT - camp bank income	1,083.99	-
EVENT - extras income	70.00	6,233.00
EVENT - Fundraising income	662.91	-
<b>Total District Events Income</b>	<b>64,483.34</b>	<b>84,549.95</b>
<b>Total INCOME</b>	<b>133,090.52</b>	<b>148,936.83</b>

## EXPENDITURE

<b>Operational Budget - district responsibilities</b>		
Communications (website, postage etc)	(593.83)	(681.40)
Young Leader training	(443.96)	(340.70)
Telephone contract	(279.40)	(182.84)
Promotional Materials	(696.00)	(396.00)
District Administrator	(5,995.33)	(1,456.38)
Leader Meetings / BBQ	(100.00)	(320.55)
<b>Total Operational Budget - district responsibilities</b>	<b>(8,108.52)</b>	<b>(3,377.87)</b>
<b>District Events (funded from District Levy)</b>		
Awards evening	(358.35)	(255.60)
Swimming Gala	(677.62)	(606.46)
<b>Total District Events (funded from District Levy)</b>	<b>(1,035.97)</b>	<b>(862.06)</b>
<b>Explorer Scout Expenditure</b>		
Annual membership fee	(6,069.00)	(4,218.00)
Badges	(251.54)	(125.99)
Communication - SMS	(43.00)	(41.46)
County Christmas meal expenditure	(465.00)	-
Equipment expense	(1,558.92)	(818.09)
HHEX District activities expenditure	(4,221.56)	(4,832.26)
HHEX Partnership - 1st LG	(1,200.00)	(1,200.00)
HHEX Partnership - PWAC	(625.00)	(725.00)
HHEXmas camp expenditure	(995.38)	(1,006.51)
Monopoly Run expenditure	-	(210.00)
OSM fees (Events)	(185.13)	(123.42)
OSM fees (Subs)	(485.90)	(321.71)
Peak Assault expenditure	(250.47)	(670.00)
Scarves, clothing	(311.20)	(427.43)
Stationery, admin & postage	(9.00)	(25.50)

	2024	2023
Summer Solstice expenditure	-	(145.00)
<b>Total Explorer Scout Expenditure</b>	<b>(16,671.10)</b>	<b>(14,890.37)</b>
<b>Scout Network expenditure</b>		
Scout Network expenditure	-	70.22
<b>Total Scout Network expenditure</b>	<b>-</b>	<b>70.22</b>
<b>Minibus Expenditure</b>		
Minibus expenses	(3,366.88)	(1,715.84)
<b>Total Minibus Expenditure</b>	<b>(3,366.88)</b>	<b>(1,715.84)</b>
<b>Premises Expenditure</b>		
Buildings & Contents Insurance	(1,921.28)	-
Cleaning	(125.00)	-
Compliance (fire safety, asbestos, safety certs)	(1,829.98)	-
Electricity	(6,563.83)	(2,062.39)
Garden maintenance	(2,470.00)	(6,000.00)
Ground rent	(500.00)	-
Insurance	(126.80)	(2,466.73)
Internet	(68.65)	(226.68)
Maintenance & Repairs	(6,458.50)	(2,240.92)
Upgrades to HQs	(9,288.00)	(1,248.00)
Water rates/bill	(962.33)	(1,196.58)
Legal & Accountancy Costs	(32.39)	(1,076.00)
<b>Total Premises Expenditure</b>	<b>(30,346.76)</b>	<b>(16,517.30)</b>
<b>Scout Shop Expenditure</b>		
Uniform stock Purchase (Scout Shop)	(6,282.87)	(5,940.05)
Badge stock Purchase (Scout Shop)	(4,546.02)	(5,293.40)
Delivery charge (Scout Shops wholesale)	(222.00)	(180.00)
SHOP - admin expenses	-	(22.94)
SumUp fees	(115.08)	(117.19)
Insurance - Scout Shop	(71.92)	(68.97)
Rent - scout shop	(100.00)	(100.00)
<b>Total Scout Shop Expenditure</b>	<b>(11,337.89)</b>	<b>(11,722.55)</b>
<b>Administrative Costs</b>		
Community Action Dacorum membership	(40.00)	(40.00)
Lottery Licence (from DBC)	(20.00)	(20.00)
Thank you gifts	-	(128.74)
Training expenses	(100.00)	(140.00)
Xero Subscription	(334.08)	(310.56)
<b>Total Administrative Costs</b>	<b>(494.08)</b>	<b>(639.30)</b>
<b>Duke of Edinburgh payments</b>		
DofE equipment	(183.80)	-
OSM fees (DofE)	(70.77)	(43.66)

	2024	2023
Programme expenditure (DofE)	(5,327.16)	(4,048.26)
<b>Total Duke of Edinburgh payments</b>	<b>(5,581.73)</b>	<b>(4,091.92)</b>
<b>District Events payments</b>		
EVENT - bank transaction fees	(92.35)	(290.73)
EVENT - camp bank expenditure	(1,011.43)	-
EVENT - Fundraising expenditure	(373.71)	-
Event cost - activities	(20,463.86)	(20,761.03)
Event cost - camp fees & venue hire	(11,789.63)	(36,475.73)
Event cost - catering	(9,492.62)	(4,909.31)
Event cost - clothing/badges	(3,236.92)	(4,966.97)
EVENT COST - equipment hire/purchase	(4,668.52)	(2,272.53)
EVENT COST - insurance	(131.56)	(1,805.50)
Event cost - Transport	(20,205.28)	(4,937.82)
Membership of BLYM	-	(150.00)
<b>Total District Events payments</b>	<b>(71,465.88)</b>	<b>(76,569.62)</b>
Miscellaneous Expense	759.86	(1,782.92)
<b>Total EXPENDITURE</b>	<b>149,168.67</b>	<b>128,674.13</b>
<b>TOTAL NET RECEIPTS/(PAYMENTS)</b>	<b>(16,078.15)</b>	<b>20,262.70</b>
<b>Movement in Non-Monetary Assets</b>		
Shop Stock Increase/(Decrease) in year	1,531.37	-
Impairment of Fittings - Scout Shop	(1,166.60)	-
Depreciation of Minibus	(968.29)	-
Impairment of Scouting Equipment	(18,241.39)	-
Adjustment to allow for change in accounting practice between 2023 and 2024	(1,703.98)	524.78
<b>Total Movement in Non-Monetary Assets</b>	<b>(20,548.89)</b>	<b>524.78</b>
<b>TOTAL MOVEMENT MONETARY &amp; NON-MONETARY IN YEAR</b>	<b>(36,627.04)</b>	<b>20,787.48</b>

# Statement of Assets & Liabilities

Hemel Hempstead District Scout Council

As at 31 December 2024

Cash Basis

	31 DEC 2024	31 DEC 2023
<b>Current Assets</b>		
<b>MONETARY ASSETS (Cash, Bank and Similar Funds)</b>		
<b>Bank Current Account(s)</b>		
Bushcraft Bank Account (Barclays) - 13848191	4,694.65	4,107.96
HHDS Current Account (Lloyds) - 00552928	37,305.48	36,006.19
HHDS International (Lloyds) - 26142468	1,559.44	21,860.00
HHEX (Lloyds) - 00156984	13,101.14	22,393.81
Scout Network (Lloyds) - 02974517	1,016.65	1,016.65
Scout Shop (Lloyds) - 02856999	5,846.81	2,321.60
Water Activities (Lloyds Bank) - 01143786	3,344.69	2,192.42
HHEX 95 day notice Investment account	10,276.88	-
<b>Total Bank Current Account(s)</b>	<b>77,145.74</b>	<b>89,898.63</b>
<b>National Savings Accounts</b>		
National Savings	2.00	2.00
<b>Total National Savings Accounts</b>	<b>2.00</b>	<b>2.00</b>
<b>Hampshire Trust Bank Deposit</b>		
Hampshire Trust Bank (Easy Access)	61,214.31	83,555.01
HTB - 1 Year Business Loyalty Bond Issue 10 (4.25%) - matures 11/4/25	26,316.93	-
<b>Total Hampshire Trust Bank Deposit</b>	<b>87,531.24</b>	<b>83,555.01</b>
<b>Cash in hand</b>		
Petty Cash - Scout Shop	60.00	126.62
<b>Total Cash in hand</b>	<b>60.00</b>	<b>126.62</b>
<b>Online Payment Processing Services</b>		
Stripe GBP - shop@hemel-scouts.co.uk	-	6,886.86
Stripe GBP - payments@hemel-scouts.co.uk	-	(886.45)
Stripe GBP - sailing@hemel-scouts.co.uk	-	805.60
<b>Total Online Payment Processing Services</b>	<b>-</b>	<b>6,806.01</b>
<b>Untitled group</b>		
Outstanding cheques/transfers	-	(1.96)
Uncredited income	-	430.82
<b>Total Untitled group</b>	<b>-</b>	<b>428.86</b>
<b>Total MONETARY ASSETS (Cash, Bank and Similar Funds)</b>	<b>164,738.98</b>	<b>180,817.13</b>
<b>Non-monetary Assets (for the Charity's own use)</b>		
Shop Stock	9,126.00	7,594.63
Fittings - Scout Shop	500.00	1,666.60
Scouting equipment, furniture etc	15,000.00	33,241.39

	31 DEC 2024	31 DEC 2023
Explorer Minibus	2,904.88	3,873.17
<b>Total Non-monetary Assets (for the Charity's own use)</b>	<b>27,530.88</b>	<b>46,375.79</b>
<b>Total Current Assets</b>	<b>192,269.86</b>	<b>227,192.92</b>
<b>Creditors: amounts falling due within one year</b>		
Minibus security deposits	(250.00)	-
<b>Total Creditors: amounts falling due within one year</b>	<b>(250.00)</b>	<b>-</b>
<b>Net Current Assets (Liabilities)</b>	<b>192,519.86</b>	<b>227,192.92</b>
<b>Total Assets less Current Liabilities</b>	<b>192,519.86</b>	<b>227,192.92</b>
<b>Creditors: amounts falling due after more than one year</b>		
Expenses incurred not yet invoiced	-	(1,953.98)
<b>Total Creditors: amounts falling due after more than one year</b>	<b>-</b>	<b>(1,953.98)</b>
<b>Net Assets</b>	<b>192,519.86</b>	<b>229,146.90</b>
<b>Capital and Reserves</b>		
Current Year Earnings	(36,627.04)	20,787.48
Retained Earnings	229,146.90	208,359.42
<b>Total Capital and Reserves</b>	<b>192,519.86</b>	<b>229,146.90</b>

## Notes to the Accounts.

1. Receipts and payments for district events include events which span two or more financial years, so cannot be used to draw any conclusions about the financial success of the district's programme. Reports on individual events can be produced by the district treasurer on request and are monitored by the treasurer and trustee board.
2. There were outstanding Scout Shop invoices totaling £453.43 at the end of 2024.
3. The Scout Shop holds a petty cash of £60.
4. New fencing was installed the Boxmoor HQ was installed to secure the perimeter of the land at a cost of £9,288.00. This is part of a wider programme of capital expenditure approved by the Trustees – the total budget for this work is £25,000 to include new fencing, new doors and total refurbishment of the kitchen and bathrooms in the coming year.

The work to the bathrooms also includes removing the two urinals and replacing them with a second cubicle for safeguarding reasons..

5. Significant assets owned by the district are estimated be worth:
  - a. Minibus - £2,904.88  
The depreciation is calculating on a reducing balance basis at 25% per year.
  - b. Shop Stock – £9126 – a stock take is taken every December.
  - c. Shop fittings – £500 – this has been re-valued and reduced from 2023.
  - d. Furniture in both District HQs - £5,000
  - e. Scouting equipment (inc Explorer Scouts & Scout Network) - £10,000  
The figure has been reduced significantly from 2023 following a clear-out of old equipment from the Warners End HQ.  
A full stock-take will be conducted in 2025.
6. The District has the beneficial interest of land/buildings as follows:
  - a. Boxmoor HQ, Woodland Close – beneficial interest in freehold land and building transferred from 3<sup>rd</sup> Boxmoor Scout Group in 2007.  
Currently there is no value recorded for this in the accounts.  
Work will be undertaken in 2025 to ensure these are properly valued and recorded in the accounts now that the beneficial interest has been transferred to the District.
  - b. Warners End HQ, Gravel Lane – beneficial interest in building transferred from 1<sup>st</sup> Warners End Scout Group in 2015. The building is erected on land leased from Dacorum Borough Council (DBC).  
The building is deemed to have no value as we are obliged to remove it were the lease to be ended by either ourselves or DBC.
7. The district has accounts with Stripe, Paypal and SumUp for handling card payments for activities and the Scout Shop – these are treated as bank accounts for the purposes of these documents.



## **Independent Examiner's Report to the Trustees of the Hemel Hempstead District Scout Council**

I report on the accounts of the District Scout Council for the year to 31<sup>st</sup> December 2024 which are set out above.

### **Respective Responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- 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 general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent Examiner's Statement**

In connection with my examination no 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 Acthave 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.

Signed... *D Challis* .....

Address... 29 Curtis Road .....

Name... David Challis .....

Hemel Hempstead, Herts, HP3 8LE

Qualification... FCMA .....

Date... 19/05/2025 .....

## **Independent Examiner's Report to the Trustees of the Hemel Hempstead District Scout Council**

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