

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 302606

Details

Status Registered

Legal form Other

Registered 1963-10-01

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

Contact

Address County Office
Well End Scout Activity Centre
Well End
Borehamwood
Hertfordshire
WD6 5PR

Phone 02082360040

Email admin@hertfordshirescouts.org.uk

Website www.hertfordshirescouts.org.uk

Activities

Objects: HERTFORDSHIRE COUNTY SCOUT COUNCIL

Activities: Promotion and development of 'Scouting' within the County of Hertfordshire

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF HERTFORDSHIRE
- Scotland
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,704,409	£1,806,570	£2,826,299	41
2023-12-31	£1,917,002	£1,970,200	£6,954,675	36
2022-12-31	£1,570,764	£1,358,390	£2,981,653	27
2021-12-31	£589,266	£700,096	£2,769,284	12
2020-12-31	£602,427	£1,142,004	£2,880,114	14

Trustees

Name	Role	Appointed
MICHAEL SHURETY	Chair	
Anthony Hankin		2023-06-24
Ashley West		2019-06-15
Christopher Searle		2022-06-18
Daniel Robert Nathan		2018-05-17
Ian Grahame		2021-06-26
Ian Tycer		2024-02-19
NICHOLAS HOWARD NIEDER		2018-06-23
Neophydos Moise		2025-01-19
Richard Anthony Watson		2021-06-26
Russ Dyble		2025-06-24

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302606

Accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

**(Registered Charity Numbers:
England and Wales 302606, Scotland SC039650)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

HCSC Scout Activity Centre

Well End Road

Borehamwood

WD6 5PR

Hertfordshire County Scout Council

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

CONTENTS	PAGE
Trustees and Advisers	3-4
Trustees' Report	5-13
Independent Auditors Report	14-17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21-32

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024.

REGISTERED CHARITY NUMBER - ENGLAND & WALES **302606**
REGISTERED CHARITY NUMBER - SCOTLAND **SC039650**

TRUSTEES

The persons named below served as Trustees during the period 1 January 2024 to the date of this report unless otherwise indicated.

COUNTY LEAD VOLUNTEER

(ex Officio)

Ian Tycer

COUNTY CHAIR

Michael Shurety

COUNTY SECRETARY

Claire Stevens (until 8/6/24)

COUNTY TREASURER

Frank Monnington

COUNTY YOUTH LEAD

Kayleigh Malone (until 1/12/24)

OTHER MEMBERS

Dan Nathan
Nigel Reed
Ashley Cordell
Ian Grahame
Richard Watson
Chris Searle
Tony Hankin
Nick Neider

Hertfordshire County Scout Council

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024
Continued**

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS Mercer and Hole LLP
72 London Road
St Albans
AL1 1NS

PRINCIPAL BANKERS Barclays Bank PLC.
78 Turners Hill
Cheshunt
EN8 9BW

MANAGEMENT ACCOUNTANTS PKW Accountancy Limited
Chartered Accountants
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

**TRUSTEES FOR PROPERTY:
ENGLAND AND WALES** The Scout Association
Trust Corporation
Gilwell House
Gilwell Park
London
E4 7QW

**TRUSTEES FOR PROPERTY:
SCOTLAND** County Lead Volunteer
County Chair
County Trustee Board Administrator
C/o Holmes MacKillop Solicitors
229 Fenwick Road
Giffnock
Glasgow
G46 6JQ

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association, and a registered charity established as an independent charity under the umbrella of The Scout Association. Its governing documents are those of The Scout Association which 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. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

The purpose of the Charity is the promotion and development of Scouting in Hertfordshire and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed their aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria both for the advancement of education and the advancement of citizenship and community development.

The Charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society; this benefit is directly linked to the purpose of Scouting. Hertfordshire Scouts is part of a national movement open to young people aged 4 – 25 and adults many of whom make the Scout Promise. The benefits of Scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.

Our Activity Centres provide facilities and courses for a wide variety of youth groups, schools, educational and ethnic establishments to experience Scouting; camping is offered at the main sites in England and whilst not all activities are back in use there is a wide range for groups to choose from and plans are underway to add more for our Squirrel sections. Our Scottish centre has been refurbished and reopened in 2023; Scottish groups have started to use it and there was summer use by Hertfordshire Districts.

Governance

The Charity is governed by the County Trustee Board; the Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

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. Trustees are required to complete TSA trustee training, and the County Trustee Board has developed an induction programme for newly appointed trustees.

The Trustee Board is supported by specialists with expertise in specific areas including young people and adult training at both County and District levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety, HR and inclusion

Routine management and administration are delegated to a Coordination Group, which meets approximately once a month, leaving the Trustee Board able to concentrate on the overall strategy and long-term planning. Other matters including most aspects of young person and adult training and management of the Activity Centres are delegated to Sub-Groups which in turn report to and make recommendations for consideration by the Trustee Board. Oversight of the Charity's finances is delegated to a Finance Committee Sub team, which likewise reports to and makes recommendations for consideration by the Trustee Board. The Staff team is led by the Manager, Activity Centres and Support Functions.

Regular reports of the financial situation are made to the full Trustee Board; income and membership numbers still have yet to revert to pre-pandemic levels so the Trustees still need to respond to the ever-changing situation. The aim is ensuring on-going financial stability; the steps taken along with these reviews should be sufficient for the Charity to still be a viable going concern as face-to-face Scouting and our regular operations continue.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Observe the methods and principles in the Charities 2019 SORP(FRS102).
- 3) Make judgements and estimates that are reasonable and prudent.
- 4) Follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- 5) Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity, enabling them to ensure that the financial statements comply with the Charities Act 2011 (and subsequent amendments) and Trustee Investment (Scotland) Act 2009, the Charities Accounts (Scotland) Regulations 2006 as amended and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information including that on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Safeguarding Policy

The Trustees are fully aware of the importance of safeguarding and advise members and committees as required. It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm; all adult members are required to complete and subsequently renew training in this area and a great deal of work goes into ensuring this takes place. As a County we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

Health and Safety Policy

The Trustees see Health and Safety as a key area for compliance, both at our Activity Centres and for the Groups in County. External advisors have been appointed to advise on compliance with health and safety legislation and good practice at our Activity Centres. It is the Trustees' policy to provide Scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

Risk Assessment

The Charity has adopted the Charity Commission's recommended model, utilising five categories, to assess, manage and review the risks it faces. A risk management policy and register (reviewed annually) are approved and monitored by the Trustees. The principal risks primarily relate to the potential for financial loss, business interruption, the health and safety of our membership and the damage to the reputation of Scouting both within Hertfordshire and nationally. Each risk has a designated 'Risk Owner' and, if assessed as requiring a 'fix', an 'Action Owner'.

In addition, the Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in "designated activities" with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Data Protection

The Charity has Privacy and Data Protection Policies for both Scouting Operations and Activity Centre Business as they have different implications for the Charity and our customers. The Trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Hertfordshire. A Data Protection Officer has been appointed, and the policies are available on our website. The County Team has been regularly reminded of the implications of these policies and to make changes to their processes where necessary. The Charity continues to ensure reviewing by the different teams regularly to ensure they are complying with the policies.

Volunteer Statement

The Charity is almost completely dependent on volunteers; most volunteers hold defined roles within Scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the County, its Districts and Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Trustee Boards are required to undergo compulsory formal training appropriate to their roles.

As always we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Hertfordshire. The commitment of our adult teams at a County, District and Group level is immense and we know that our young people benefit immeasurably from this generosity.

Pension Statement

The Trustees employ a number of staff both in County Office and at its Activity Centres. Those employees who are not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation.

Policy for Key Management Personnel

Key management personnel for 2024 are comprised of Trustees, the Manager, Activity Centres and Support Functions and the Trustee Board Administrator. All Key Management Personnel are required to complete declarations relating to both conflict of interests and any related party transactions.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

REVIEW OF THE YEAR

A census is completed annually in January covering all sections and Groups across both Districts and the County.

At 31 January 2025 overall membership was 17,961, a decrease over 2024. The decrease is in adult members and probably reflects changes in recording in the new Membership system. The number of youth members has increased by 269.

The numbers reported through the census over the last 5 years are as follows:

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Youth Membership					
Squirrels	571	353	158	17	
Beavers	3,364	3,448	3,465	3,402	2,704
Cubs	4,302	4,442	4,428	4,351	4,004
Scouts	4,096	3,880	3,888	3,893	3,708
Explorers	1,514	1,475	1,370	1,350	1,278
Youth Membership (under 18)	13,847	13,598	13,309	13,013	11,694
Scout Network	323	324	231	348	318
Total Youth Members	14,170	13,922	13,540	13,361	12,012
Leadership	2,473	2,384	2,285	2,190	2,150
Organisational Support	1,318	1,711	1,859	1,957	2,158
Total Membership	17,961	17,997	17,684	17,508	16,320
Number of Sections					
Squirrel Dreys	41	28	16	1	
Beaver Colonies	201	202	209	208	208
Cub Packs	213	216	221	220	220
Scout Troops	189	179	190	189	194
Explorer Scout Units	66	65	68	66	63
Scout Networks	15	16	16	16	16
Active Support Units	0	57	52	50	52
Groups	168	171	171	173	174
Districts	18	18	18	18	18

Whilst youth numbers have increased, it is not by as many as had been hoped; this is likely to be a reflection of the continuing challenge of leader recruitment. There are still waiting lists so additional leader recruitment has to remain a priority. Membership numbers have yet to reach pre-Covid levels, total youth numbers in 2020 were 14,711 – without the addition of Squirrels.

The number of Squirrel Dreys across County continues to grow; hopefully this trend will continue and this part of the waiting list will reduce but leaders are needed before this can happen.

The inclusion element of the national Scouting strategy remains unchanged, with all Groups and Units aiming to be reflective of the communities in which we operate. All adult recruitment campaigns give the chance to seek opportunities at County and District level to encourage people from all parts of our society to join the largest mixed youth organisation in the UK.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

The County Team Structure

With the implementation of TSA's transformation most operational roles have changed and have new titles. The County Lead Volunteer continues to be responsible for the development of Scouting in the County. This includes managing and supporting the County to run effectively and ensuring that the County provides good quality Scouting for young people and proactively supports and manages adults. He is supported by a range of other volunteers, in supporting the delivery of a balanced programme of activities across all youth sections at County, District, Group and Section levels and in encouraging participation at Regional, National and International levels. Opportunities remain for a range of volunteering opportunities

Hertfordshire County Scout Council benefits from a County Administration Team which looks after day to day administration and accounting for Hertfordshire Scouts; alongside this team there is the Trustee Board Administrator, and a newly appointed Growth and Development Manager. The team is led by the Manager, Activity Centres and Support Functions. Through this team the County continues to be well supported with not only daily administration but also the servicing of County Committees and support for the County Team in the efficient delivery of major events.

Our Activity Centres have a team of permanent and seasonal staff, and of course, our invaluable volunteer service teams.

Scouting sections:

Scouting continues to operate in six age-based sections from 4 to 25 years old; Squirrels, our newest section for those aged 4-6 years; Beavers for those aged 6-8 years; Cubs for those aged 8-10½; Scouts for those aged 10½-14; Explorers for those aged 14-18 and Network for those aged 18-25. All sections are able to work towards badges and awards, the highest being the Kings Scout Award.

Within the Explorer age range there is also the Young Leader scheme, giving the opportunity to develop the skills needed for Leadership as an adult. Many Network members are also Leaders within the groups.

Achievements

The Scout Association plan remained "Skills For Life" for 2024; Hertfordshire scouts continue to promote this and to encourage our young people to work towards the top awards for their section. Total numbers awarded are reported in our Annual Review.

Adults were also successful in gaining awards, the roll of honour can be seen on the Hertfordshire Scouts website.

Other Sections and Activity Centres

International

International events continue, with both groups and districts across the county taking part in International events.

Leader Training

Leader Training has been reviewed nationally as part of the Transformation process. More learning is now on line; First Aid continues to be a priority, the training team are concentrating on expanding provision in this area.

Archives

The museum at Well End continues to operate with the History & Heritage team continuing to visit.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Activity Centres

The in-County sites continue to welcome Scouts, Guides, Schools and other youth groups. Whilst there is still a shortage of skilled seasonal instructors, we continue to offer a good programme. Organised events such as Fire and Ice, ASAP, BITS and Green Beret (to name just a few) continue. Our County president (Robert Voss, His Majesty's Lord Lieutenant) is frequently to be seen supporting these events.

Tree works continue, as well as a significant number of maintenance and safety critical tasks across the estate.

Lochearnhead Scout Station continues to welcome both groups from Scotland as well as District Expeditions from Hertfordshire.

As ever, the trustees would like to thank our team of committed staff and volunteers, including our Explorer crews without whom we would not be able to offer the facilities and experiences that we do.

STRATEGIC AIMS AND PERFORMANCE

For 2025 "Skills for Life" continues to be The Scout Association strategy. This strategy is currently under review and some changes are anticipated towards the end of 2025

Youth Shaped Scouting is key to achieving this and should be a part of everyday Scouting. Hertfordshire Scouts aim to be fully inclusive at all times whilst maintaining a youth shaped focus and making an impact on local communities.

All continue to make progress towards delivering these key strategic objectives. As mentioned above youth membership is increasing, getting closer to the levels pre-pandemic levels of early 2020. Priorities continue to be recruiting new adult volunteers to take the County forward, a commitment confirmed by the recent recruitment of our Growth and Development Officer.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Plans for the future

The Trustees are of the view that the outlook for Hertfordshire Scouting remains strong; membership continues to increase. The recruitment of the Growth and Development Officer can only help with this. Scouting continues to strengthen its emphasis on youth involvement in the programme (in partnership with adults) and is enjoyed by more young people and adult volunteers and reflects the diversity of the community in which we live. We continue to look at ways to find places for all the youngsters on our waiting lists as we find the adults to run the sections.

Growth: Growth has slowed, but the census still shows an increase in youth numbers. Recruitment of more adults remains the major obstacle to increasing numbers in the sections. Parents are encouraged to offer their time, in whatever way they can, and other areas of recruitment continue to be explored. Squirrel Dreys actively seek parent support, as the numbers grow hopefully adult numbers will follow.

Inclusion: We continue to aim for the demographic of adult volunteers to be more representative of the communities in which we live and to make Scouting for young people easily accessible for all. We need to continue past success in this area, with assistance and guidance from specialists we can achieve this critical objective – as naturally as possible.

Youth-Shaped: Young people should be at the heart of our decision-making processes; we encourage our Explorers to become Young Leaders, then to retain them as they become adults. There is still a need to increase the appointment of County and District Youth Leads (aged 18-25) together with Youth Ambassadors (aged 14-18). Some of our Districts have enjoyed better success than others in this respect but we are continuing with our endeavours to increase the numbers.

Community Impact:

Scouting can be a key part of local communities; we plan to make a significant and relevant contribution to wider society. We enjoy a great deal of civic support throughout Hertfordshire (reflected by the number of Civic Leaders who regularly attend both our AGMs and other events) but our aim is to make a greater contribution to community projects and have a stronger voice on issues that affect young people. Scouting cannot exist in isolation and our impact can only be felt if we work closely with those at the heart of our local communities.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Financial Highlights

The Accounts for the year ended 31 December 2024 are set out on pages 18-32. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and in Scotland and UK General Accepted Practice as it applies from 1 January 2015. There were no material changes to accounting policies during the year. The Charity relies substantially on funds generated from its activities, in particular those generated at its Activity Centres being reinvested for the future benefit of Hertfordshire Scouting.

The accounts have been prepared on a going concern basis.

The Trustees would like to thank the Finance Team and all those involved in both the preparation of the accounts and the financial work needed for this to happen; without their diligence controlling the County finances would not be possible.

Reserves Policy and Analysis

The Trustees continue to review the reserves policy and examine HCSC's requirements for free reserves as part of the budget process annually. Free reserves are defined as the Unrestricted Funds at 31 December less reserves invested in land and buildings and other fixed tangible assets, and non-liquid investments and amounts committed from those reserves at that date. Free reserves are necessary to fund innovation and provide cover for operational risk.

During the 2023 budget process it was determined that the central reserves should be a target of a minimum of £250,000 of unrestricted funds at 31st December and the Activity Centres should be a target of a minimum of £150,000 of unrestricted funds at 31st December; this policy continued for 2024. For 2025 onwards the trustees have agreed a total target returns of £400,000.

Currently any surplus from membership levy, unspent contingency or centres levy (not required to service the loan) could be used to increase reserves. The reserves policy is under review and the trustees are currently looking at different ways of recording reserves potentially a mixed land based and cash policy rather than just cash,

Going forward, the financial priorities remain maintaining economic sustainability, repayment of the CIBLS loan, appropriate investment in the Activity Centres and the maintaining reserves at an appropriate level, in whatever format.

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

	2024 £	2023 £
Total Unrestricted Funds at 31st December	2,714,034	2,818,585
Less: Reserves invested in Land, Buildings and other Tangible Assets and non-liquid investments	(2,554,793)	(2,472,191)
Less: Reserves invested in non-liquid assets	<u>(8,379)</u>	<u>(8,255)</u>
Free Reserves to meet working capital requirements and for general expenditure	<u>150,862</u>	<u>338,139</u>

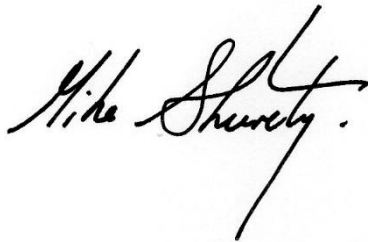
Auditors

The Trustees have agreed a contract for audit with Mercer Hole.

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or shortfall in the realisation of the assets of the funds. This view currently remains unchanged following the 2025 budget setting process but with the ever-changing situation has been and remains under constant review by the continued use of the cash flow forecasts and monitoring of future bookings.

This report was approved by the Trustees on 17th June 2025 and signed on their behalf:



Michael Shurety
County Chair



Ian Tycer
County Lead Volunteer

Hertfordshire County Scout Council

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL

Opinion

We have audited the accounts of Hertfordshire County Scout Council for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows, the principal accounting policies, and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2024 and of their income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report and accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

Hertfordshire County Scout Council

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL- CONTINUED

- the information given in the trustees' annual report is inconsistent in any material respect with the accounts; or
- sufficient accounting records have not been kept by the parent charity; or
- the parent charity accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with management and trustees and from our knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011, the Charities Accounts (Scotland) Regulations 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), Safeguarding Regulations and GDPR; and
- We assess the extent of compliance with laws and regulations identified above by making enquiries of management and representatives of the trustees and review of the minutes of trustees' meetings.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur by:

- Making enquiries of management and representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected, and alleged fraud; and

Hertfordshire County Scout Council

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL – CONTINUED

- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested and reviewed journal entries to identify unusual transactions;
- Tested the authorisation of expenditure;
- Tested the implementation of financial controls;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of trustees; and
- Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Hertfordshire County Scout Council

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL– CONTINUED

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

S Robinson
Senior Statutory Auditor
Mercer & Hole LLP Chartered Accountants
72 London Road, St Albans, AL1 1NS

Date: 17 June 2025

Mercer & Hole are eligible to act as auditors in terms of section 1212 of the Companies Act.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	228,425	5,160	233,585	212,308	10,316	222,624
Charitable activities	3	1,460,769	-	1,460,769	1,679,923	-	1,679,923
Investment and other income	4	146	-	146	589	-	589
Other trading activities	5	9,909	-	9,909	13,866	-	13,866
TOTAL INCOMING RESOURCES		1,699,249	5,160	1,704,409	1,906,686	10,316	1,917,002
EXPENDITURE ON:							
Raising funds		3,192	-	3,192	4,982	-	4,982
Charitable activities	6	1,800,608	2,770	1,803,378	1,953,343	11,875	1,965,218
TOTAL EXPENDITURE		1,803,800	2,770	1,806,570	1,958,325	11,875	1,970,200
Net income		(104,551)	2,390	(102,161)	(51,639)	(1,559)	(53,198)
Transfer between funds	14	-	-	-	28,315	(28,315)	-
NET MOVEMENT IN FUNDS		(104,551)	2,390	(102,161)	(23,324)	(29,874)	(53,198)
TOTAL FUNDS BROUGHT FORWARD	14	2,818,585	109,875	2,928,460	2,841,909	139,749	2,981,658
TOTAL FUNDS CARRIED FORWARD	14	2,714,034	112,265	2,826,299	2,818,585	109,875	2,928,460

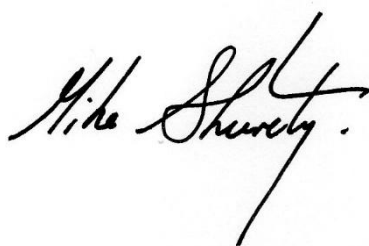
The notes on pages 21 to 32 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
FIXED ASSETS					
Tangible Assets	9	2,554,793	-	2,554,793	2,472,191
Investments	10	8,379	-	8,379	8,255
		2,563,172	-	2,563,172	2,480,446
CURRENT ASSETS					
Stock		9,543	-	9,543	12,594
Debtors	11	142,133	-	142,133	83,625
Cash at bank and in hand		488,003	112,265	600,268	817,652
		639,679	112,265	751,944	913,871
CREDITORS - amounts falling due within one year	12	(434,624)	-	(434,624)	(366,572)
NET CURRENT ASSETS		205,055	112,265	317,320	547,299
CREDITORS – amounts falling due after one year	13	(54,193)	-	(54,193)	(99,285)
TOTAL NET ASSETS		2,714,034	112,265	2,826,299	2,928,460
FUNDS					
Unrestricted funds					
-Designated funds	14	2,562,081	-	2,562,081	2,472,191
-General funds	14	151,953	-	151,953	346,394
Restricted funds	14	-	112,265	112,265	109,875
		2,714,034	112,265	2,826,299	2,928,460

The financial statements were approved and authorised by the Trustees at the Executive Committee and signed on their behalf on 17th June 2025.



County Chairman, Michael Shurety



County Lead Volunteer, Ian Tycer

HERTFORDSHIRE COUNTY SCOUT COUNCIL

The notes on pages 21 to 32 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Net cash (used)/generated in operating activities	15	(29,917)	(51,959)
Cash flows from investing activities			
Interest and dividends		146	589
Purchase of tangible fixed assets		(187,613)	(185,502)
Disposal of tangible fixed assets		-	-
Net cash provided by (used in) investing activities		(187,467)	(184,913)
Changes in cash and cash equivalents in the year		(217,384)	(236,872)
Cash and cash equivalents brought forward		817,652	1,054,524
Cash and cash equivalents carried forward		600,268	817,652

Analysis of changes in net debt.

	At 1 January 2024 £	Cash Flows £	Other Changes £	At 31 December 2024 £
Cash at bank and in hand	817,652	(217,384)	-	600,268
Debt due within one year	(366,572)	12,762	(45,092)	(398,902)
Debt due after one year	(99,285)	-	45,092	(54,193)
Total	351,795	(204,622)	-	147,173

The notes on pages 21 to 32 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Accounting

Hertfordshire County Scouts Council is a UK registered charity whose registration numbers are England & Wales 302606 and Scotland SC039650. The registered address is HCSC Scout Activity Centre, Well End Road, Borehamwood, WD6 5PR. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) revised October 2019 and the Financial Reporting Standard applicable in the United Kingdom, Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and UK General Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the Financial Statements is the pound sterling (£) and the financial statements are rounded to the nearest £.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income and Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and will probably receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of membership, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts as the hours cannot be quantified.
- Investment income is included when receivable.
- Income resources from charitable trading activity are accounted for when earned
- Income from charitable activities are included when the activities have been provided
- Government grants income that are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grants.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Termination benefits, including redundancy payments, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Continued

1. ACCOUNTING POLICIES (Continued)

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Membership Subscriptions

Subscriptions for the year 2024 were levied at the following rates: -

The Scout Association	£37.50	(2023: £35.50)
Hertfordshire County Scout Council (HCSC)	£15.00	(2023: £14.50)

A rebate of 50p was allowed on all subscriptions paid to The Scout Association by the due date. It is the policy of Hertfordshire County Scout Council that this should be deducted from the amount paid by the Districts when the full amount is paid over by a date determined by HCSC prior to the due date.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on a straight line basis on all tangible fixed assets, other than the freehold land, at rates calculated to write off the cost of each asset over its estimated useful life: -

Permanent Buildings	2%	Mountaineering Equipment	20%
Temporary Buildings	10%	Motor Vehicles	25%
Office Equipment and Computers	20%		
Glider, Boats and Canoes	15%		

The capitalisation threshold for the charity is set at £500.

Stock

Stocks have been valued at the lower of cost and net realisable value.

Pension contributions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Going Concern

The accounts have been prepared on a going concern basis, no material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. The Trustees have prepared and reviewed appropriate and detailed forecasts that cover the required period of the foreseeable future being at least twelve months from signing the financial statements. This has involved considering the solvency and liquidity through the preparation of cashflow forecasts and examining scenarios to consider if any material uncertainties exist. The findings have not changed their view on the charity's going concern position.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Hertfordshire County Scout Council is a charity within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Charity about the future or that are otherwise uncertain.

Estimates are made taking into account historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

The items in the Charity's Balance Sheet as at the 31 December 2024 for which there is a risk of adjustment in the following financial year are:

- Depreciation of Property, Equipment and Vehicle Assets which are depreciated based on their estimated useful lives.

2. DONATIONS AND LEGACIES

	2024		2023	
	£	£	£	£
Membership subscriptions		712,845		665,218
Less: Paid on to The Scout Association		(509,175)		(472,469)
Net membership subscription retained		203,670		192,749
<i>Donations</i>				
- General Fund	24,755		19,559	
- Restricted Funds	5,160	29,915	10,316	29,875
		233,585		222,624

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

3. CHARITABLE ACTIVITIES INCOME

	2024 £	2023 £
Activity Centres	1,318,332	1,345,274
Jamboree	-	218,824
4-14 Section	29,483	19,486
14-25 Section	22,149	46,503
Other Sundry Income	481	679
Activities	59,677	25,581
International	30,647	23,576
	<hr/>	<hr/>
	1,460,769	1,679,923
	<hr/>	<hr/>

4. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Bank Interest	146	589
	<hr/>	<hr/>

5. OTHER TRADING ACTIVITIES

	2024 £	2023 £
Lottery income	9,909	13,866
	<hr/>	<hr/>

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

	Activities Undertaken Directly 2024 £	Support Costs 2024 £	Depreciation and loss on disposal 2024 £	Total 2024 £
Activity centres	1,384,533	183,228	100,932	1,668,693
Jamboree	-	-	-	-
Training and other sections	1,072	-	4,079	5,151
4-14 Section	23,533	4,098	-	27,631
14-25 Section	23,913	3,078	-	26,991
Restricted funds	2,770	-	-	2,770
Activities	46,243	8,294	-	54,537
International	13,345	4,260	-	17,605
	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,495,409	202,958	105,011	1,803,378
	<hr/>	<hr/>	<hr/>	<hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

6. GENERAL FUNDS EXPENDITURE (continued)

	Activities Undertaken Directly 2023 £	Support Costs 2023 £	Depreciation and loss on Disposal 2023 £	Total 2023 £
Activity centres	1,357,577	121,840	108,410	1,587,827
Jamboree	233,478	19,817	-	253,295
Training and other sections	3,415	-	4,549	7,964
6-14 Section	15,358	1,764	-	17,122
14-25 Section	38,009	4,214	-	42,223
Restricted funds	11,875	-	-	11,875
Activities	18,483	2,312	-	20,795
International	21,973	2,144	-	24,117
	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,700,168	152,091	112,959	1,965,218
	<hr/>	<hr/>	<hr/>	<hr/>

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)

	2024 £	2023 £
Support Costs		
Wages, Pensions and National Insurance	132,256	100,442
Printing, stationary, postage, telephone and computer costs	7,610	11,039
Legal and professional	11,205	9,954
Governance costs	13,527	14,000
Other costs	10,730	1,657
Bank charges and interest	14,755	12,052
VAT unrecoverable	7,179	2,673
Rent, rates insurance	5,696	274
	<hr/>	<hr/>
	202,958	152,091
	<hr/>	<hr/>
Governance Costs	2024	2023
	£	£
Trustee expenses	527	-
Audit fee	13,000	14,000
	<hr/>	<hr/>
	13,527	14,000
	<hr/>	<hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity considers its Key Management Personnel comprises its Trustees, Activity Centre Manager and County Secretary. The total amount of employee benefits received by Key Management Personnel amounted to £86,393 (2023: £82,335). One Trustee, Claire Stevens, was paid as an employee up until she resigned on 8 June 2024. The role performed was that of County Secretary. The amount of remuneration was £6,304 and pension contributions of £Nil (2023: remuneration £14,567 and pension contributions £Nil). The Scout Association regulations laid down in the Policy, Organisation and Rules (POR) allow for this position to be remunerated.

No Trustees are accruing pension arrangements (2023: none)

The following expenses were reimbursed to 3 Trustees (2023: Nil)

	2024 £	2023 £
Travelling and accommodation	527	-
	<u>527</u>	<u>-</u>

8. STAFF COSTS

	2024 £	2023 £
Salaries and wages	633,655	544,415
Social Security costs	40,279	35,291
Pension costs	17,065	15,288
	<u>690,999</u>	<u>594,994</u>

The following number of employees exceeded £60,000 emoluments:

£60,000 - £70,000	1	-
-------------------	---	---

The average number of employees,
analysed by functions are:

	2024	2023
Activity Centres - Managers and Employees		
- Full time	8	9
- Part time	26	21
Administration		
- Full time	1	1
- Part time	6	5
	<u>41</u>	<u>36</u>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Continued

9. TANGIBLE ASSETS AT COST

	Land £	Freehold Property £	Leasehold Property £	Equipment £	Vehicles £	Total £
Cost						
1 January 2024 b/f	1,062,291	2,710,148	231,805	816,926	59,965	4,881,135
Additions	-	95,151	15,816	76,646	-	187,613
Disposals	-	-	-	-	-	-
31 December 2024	1,062,291	2,805,299	247,621	893,572	59,965	5,068,748
Depreciation						
1 January 2024 b/f	-	1,445,671	115,212	792,895	55,166	2,408,944
Charge for the year	-	81,833	5,483	15,365	2,330	105,011
Disposals	-	-	-	-	-	-
31 December 2024	-	1,527,504	120,695	808,260	57,496	2,513,955
Net Book Value						
31 December 2024	1,062,291	1,277,795	126,926	85,312	2,469	2,554,793
Net Book Value						
31 December 2023	1,062,291	1,264,477	116,593	24,031	4,799	2,472,191

The Council is the beneficial owner of freehold property at Phasels Wood, Tolmers and Lochearnhead Station and of leasehold interests at Tolmers (Peters Wood), Well End and Harmergreen Wood. The freehold property and leasehold interests are vested in The Scout Association Trust Corporation as Trustees for the Council, except that Lochearnhead Station is vested in the County Chairman, County Commissioner and County Secretary as Trustees under Scottish law. All freeholds and leasehold property comprise the sites and locations of the Council's Activity Centres.

The agreement to purchase the sites at Phasels Wood and Tolmers in 2010 contains a clause whereby if within 40 years of the purchase the use of the Property is changed from use as a campsite and activity centre or planning permission is obtained for change of use of the site from a campsite and activity centre then 50% of the profit adjusted by inflation will be payable to the Scout Association.

10. INVESTMENTS

	2024 £	2023 £
Orchard Farm Activity Centre	8,379	8,255
	<u>8,379</u>	<u>8,255</u>

Hertfordshire County Scout Council managed the Activity Centre, Orchard Farm, jointly with Hertfordshire Guides. The investment represents 50% of the net assets and has been incorporated into the consolidated accounts. The lease has now come to an end and the site is no longer being used for Scouting purposes. Please refer to Note 18 regarding any contingent liability.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Continued

11. DEBTORS	2024	2023
	£	£
Trade Debtors	65,641	22,343
Prepayments and accrued income	75,992	26,546
Other Debtors	500	34,736
	<hr/>	<hr/>
	142,133	83,625
	<hr/>	<hr/>
12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade Creditors	27,201	86,387
Taxes and Social Security	49,503	14,464
Accruals and deferred income	281,291	214,986
Other Creditors	26,629	735
Bank Loan	50,000	50,000
	<hr/>	<hr/>
	434,624	366,572
	<hr/>	<hr/>
Deferred Income included in the above figure is as follows:		
Brought forward	166,617	185,110
Additions	174,891	139,437
Released	(134,365)	(157,930)
	<hr/>	<hr/>
Carried forward	207,143	166,617
	<hr/>	<hr/>

Deferred Income relates to deposits that were received for future activities.

13. CREDITORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2024	2023
	£	£
Bank loan - falling due in less than 5 years	54,193	99,285
	<hr/>	<hr/>
	54,193	99,285
	<hr/>	<hr/>

The bank loan was approved and issued in January 2021 and is repayable over the following six years. In the first year there was a repayment of capital and interest holiday. Thereafter there are 60 monthly payments. The interest is charged at a floating rate based on a minimum of 2.99%. The loan has not been secured against any property on the charity.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

14. FUNDS

	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2024 £
Unrestricted Funds					
General fund	187,119	214,664	(207,592)	(96,499)	97,692
Training and other sections	170,664	139,269	(101,247)	-	208,686
Activity Centres	(11,389)	1,342,429	(1,485,465)	-	(154,425)
	346,394	1,696,362	(1,794,304)	(96,499)	151,953
Designated Funds					
Tangible Fixed Asset Fund	2,472,191	-	-	82,602	2,554,793
Glider Engine Fund	-	2,887	(9,496)	13,897	7,288
	2,472,191	2,887	(9,496)	96,499	2,562,081
	2,818,585	1,699,249	(1,803,800)	-	2,714,034
Restricted funds					
Appeal Andaman & Nicobar	8,240	-	-	-	8,240
Phasels Wood Jubilee	45,754	-	-	-	45,754
Malibeni 2020 Expedition	1,511	-	-	-	1,511
Scouts Against Malaria	3,516	-	(500)	-	3,016
Well End Restricted	30,200	-	-	-	30,200
Other Funds	20,654	5,160	(2,270)	-	23,544
	109,875	5,160	(2,770)	-	112,265
Total	2,928,460	1,704,409	(1,806,570)	-	2,826,299

The transfers between funds represent designated fund movements regarding Tangible Fixed Assets allocated from the general fund. There have also been restricted funds applied that have resulted in the terms of the funding being fulfilled and the value thereby becoming unrestricted.

Designated Fund

Tangible Fixed Asset Fund - This is a designated fund that has been set aside to represent the net book value of the tangible fixed assets.

Glider Engine Fund - This is designated money set aside towards the replacement of the glider engine

Restricted Funds

Andaman & Nicobar - This fund represents donations collected to help the people of the Andaman & Nicobar Islands in the wake of the Tsunami.

Phasels Wood Jubilee - This fund is for the development of the bottom field at Phasels Wood.

Malibeni 2020 Expedition - This funding is for a trip to Malibeni .

Other Fund - This includes the Appeal Fund which was set up for the capital refurbishment of the Activity Centres.

Scouts against Malaria - This was set up to help towards Malaria.

Well End Restricted - This is money that has been donated towards the Well End Building Appeal.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

14. FUNDS (continued)

Below is the comparative figures:-

	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2023 £
Unrestricted Funds					
General fund	207,063	210,981	(158,382)	(72,543)	187,119
Training and other sections	170,639	333,981	(333,956)	-	170,664
Activity Centres	64,559	1,361,724	(1,465,987)	28,315	(11,389)
	442,261	1,906,686	(1,958,325)	(44,228)	346,394
Designated Funds					
Tangible Fixed Asset Fund	2,399,648	-	-	72,543	2,472,191
	2,841,909	1,906,686	(1,958,325)	28,315	2,818,585
Restricted funds					
Appeal Andaman & Nicobar	8,240	-	-	-	8,240
Phasels Wood Jubilee	47,763	-	(2,009)	-	45,754
Lochearnhead Station	19,537	-	-	(19,537)	-
Malibeni 2020 Expedition	1,511	-	-	-	1,511
Scouts against Malaria	3,516	-	-	-	3,516
Well End Restricted	30,200	-	-	-	30,200
Other funds	28,982	10,316	(9,866)	(8,778)	20,654
	139,749	10,316	(11,875)	(28,315)	109,875
Total	2,981,658	1,917,002	(1,970,200)	-	2,928,460

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	(102,161)	(53,198)
Add back depreciation charge	105,011	112,959
Deduct profit/(loss) on disposal	-	-
Deduct interest income shown in investing activities	(146)	(589)
Deduct gains/add back losses on investments	(124)	4,072
Decrease in stock	3,051	1,508
(Increase)/Decrease in debtors	(58,508)	35,327
Increase/(Decrease in creditors)	22,960	(152,038)
Net cash generated in operating activities	(29,917)	(51,959)

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

16. PENSION

The charity operates a defined contribution scheme, the amounts due for the year amounted to £17,065 (2023: £15,288) and the balance outstanding as at the 31 December 2024 amounted to £Nil (2023: £Nil).

17. LEASES

The total future minimum lease payments under non-cancellable leases are payable as follows:

<u>Land and Buildings</u>	2024	2023
	£	£
Within one year	3,320	3,320
After one year but within five years	13,280	13,280
Greater than five years	40,920	44,240

Lease payments totalling £3,320 (2023: £3,320) have been recognised as an expense on the Statement of Financial Activities.

18. CONTINGENT LIABILITY

The Scout Council together with Hertfordshire Girl Guides as participants in the Hertfordshire County Scout and Guide Council (HCS&GC), formed by the Girl Guides Association under its Royal Charter of Incorporation, were the beneficial lessees of Orchard Farm. In the unlikely and unexpected event that claims arise from the Lessor for dilapidations and other costs these liabilities will first be met out of the residual funds held by HCS&GC which amount to £16,758 at 31 December 2024. If this amount proved to be insufficient an unquantifiable liability would fall jointly on the Scout Council and Hertfordshire Girl Guides. The lessor has three years and three months to make a claim which will crystallise in March 2028. After this date the residual funds will be shared equally between the Scouts and Guides.

19. NET ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	2024
	General	Designated		Total
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,554,793	-	2,554,793
Investments	8,379	-	-	8,379
Current Assets				
Stock	9,543	-	-	9,543
Debtors	142,133	-	-	142,133
Cash at bank and in hand	480,715	7,288	112,265	600,268
Creditors				
Amounts falling due within one year	(434,624)	-	-	(434,624)
Amounts falling due after one year	(54,193)	-	-	(54,193)
Total Net Assets	151,953	2,562,081	112,265	2,826,299

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

19. NET ASSETS BY FUND (Continued)

Comparative figures:

	Unrestricted Funds		Restricted Funds	2023 Total
	General	Designated		
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,472,191	-	2,472,191
Investments	8,255	-	-	8,255
Current Assets				
Stock	12,594	-	-	12,594
Debtors	83,625	-	-	83,625
Cash at bank and in hand	707,777	-	109,875	817,652
Creditors				
Amounts falling due within one year	(366,572)	-	-	(366,572)
Amounts falling due after one year	(99,285)	-	-	(99,285)
Total Net Assets	346,394	2,472,191	109,875	2,928,460

20. RELATED PARTY TRANSACTIONS

Unrestricted donations of £Nil (2023: £Nil) and restricted donations of £2,000 (2023: £2,075) was received from 1 Trustee during the year (2023: 2). The restricted donation was from Richard Watson as help towards running the sailing section.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302606

Accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

**(Registered Charity Numbers:
England and Wales 302606, Scotland SC039650)**

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

CONTENTS	PAGE
Trustees and Advisers	2 --- 3
Trustees' Report	4 --- 13
Independent Auditors Report	14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 --- 29

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023.

REGISTERED CHARITY NUMBER - ENGLAND & WALES **302606**
REGISTERED CHARITY NUMBER - SCOTLAND **SC039650**

TRUSTEES

The persons named below served as Trustees during the period 1 January 2023 to the date of this report unless otherwise indicated.

COUNTY COMMISSIONER	Liz Walker (until 31/12/23) Ian Tycer (from 19/4/24)
COUNTY CHAIR	Michael Shurety
DEPUTY COUNTY COMMISSIONER (Nominated)	Dan Nathan
COUNTY SECRETARY	Claire Stevens
COUNTY TREASURER	Frank Monnington
COUNTY YOUTH COMMISSIONER	Kayleigh Malone
NOMINATED MEMBER	Mark Jefferson APMC Chair (until November 2023)
ELECTED MEMBERS	Steve Lindsay, MBE (until June 2023) Nigel Reed Ashley Cordell Ian Grahame Richard Watson Chris Searle Tony Hankin (from June 2023)
CO-OPTED MEMBER	Nick Neider

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023
Continued

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS

MHA
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

PRINCIPAL BANKERS

Barclays Bank PLC.
78 Turners Hill
Cheshunt
EN8 9BW

MANAGEMENT ACCOUNTANTS

PKW Accountancy Limited
Chartered Accountants
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

TRUSTEES FOR PROPERTY: ENGLAND AND WALES

The Scout Association
Trust Corporation
Gilwell House
Gilwell Park
London
E4 7QW

TRUSTEES FOR PROPERTY: SCOTLAND

County Commissioner
County Chair
County Secretary
C/o Holmes MacKillop Solicitors
229 Fenwick Road
Giffnock
Glasgow
G46 6JQ

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association and a registered charity established as an independent charity under the umbrella of The Scout Association Royal Charter. It operates in accordance with the provisions of the Charities Act 2011 and The Scout Association's regulations laid down in *Policy, Organisation and Rules* (POR), which are subject to change from time to time and include an operational constitution for Scout Counties. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

The purpose of the Charity is the promotion and development of Scouting in Hertfordshire, and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed their aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria both for the advancement of education and the advancement of citizenship and community development.

The Charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society; this benefit is directly linked to the purpose of Scouting. Hertfordshire Scouts is part of a national movement open to young people aged 4 – 25 and adults many of whom make the Scout Promise. The benefits of Scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.

Our Activity Centres provide facilities and courses for a wide variety of youth groups, schools, educational and ethnic establishments to experience Scouting; camping is offered at the main sites in England and whilst not all activities are back in use there is a wide range for groups to choose from and plans are underway to add more for our Squirrel sections. Our Scottish centre has been refurbished and reopened in 2023; Scottish groups have started to use it and there was full summer use by Hertfordshire Districts.

Governance

The Charity is governed by the County Trustee Board (name changed as part of The Scout Association Transformation Programme); it meets, as a minimum, four times a year. For 2023 The County Trustee Board consisted of:

Ex officio: The County Commissioner, County Chair, County Secretary, County Treasurer, and County Youth Commissioner.

Persons nominated under POR 5.16e: annually by the County Commissioner in consultation with the County Chair and confirmed at the Annual General Meeting. The latter group includes the Deputy County Commissioner (General) and may not exceed the number of elected members.

Six persons nominated and elected from the membership of and by the members of the Hertfordshire County Scout Council (HCSC), two of whom are elected annually to serve for a three-year period retiring by rotation at the Annual General Meeting in the third year. The membership of HCSC is determined under POR 5.16e. When seeking nominations annually the Trustee Board outline specific skills which would be of value to the County; as a wish list rather than a requirement. This is an open election, any member of HCSC being able to nominate either themselves or another member. The process is in line with Scouting POR.

Young people: Young people aged 18-25 are encouraged to put themselves forward to serve as nominated members of the Trustee Board. The nomination of young people by the County Commissioner (in conjunction with the County Chair) requires approval at the Annual General Meeting or, if appointed between Annual General Meetings, the approval of the Trustee Board. The young people representatives have full participation and voting rights on the Board. Ideally one young person is elected at the Annual General Meeting, or where applicable nominated by the Board, to represent Hertfordshire as its nominated Youth Member on the Council of The Scout Association.

Co-opted members: Persons may be appointed to bring specific skills or experience to the Trustee Board. Membership will change during 2024 as the Scout Association's Transformation programme is implemented.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

Members of the Trustee Board are required by the Scout Association to undertake appropriate training, which is available online. New Trustees would also be supported with a personalised induction programme, designed to reflect their individual needs based on their prior experiences.

The Regional Commissioner has the right of attendance at the County Trustee Board as do the County's Nominated Member(s) on the Council of The Scout Association, if not already Members.

Routine management and administration are delegated to a Standing Committee, which meets approximately once a month, leaving the Trustee Board able to concentrate on the overall strategy and long-term planning. Other matters including most aspects of young person and adult training and management of the Activity Centres are delegated to Sub-Committees which in turn report to and make recommendations for consideration by the Trustee Board. Oversight of the Charity's finances is delegated to a Finance Sub-Committee, which likewise reports to and makes recommendations for consideration by the Trustee Board. The Staff team is led by the Manager, Activity Centres and Support Functions.

The Trustee Board is supported by specialists with expertise in specific areas including young people and adult training at both County and District levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

The Standing Committee continues with full budget monitoring, on-going review of finances, and support for the work needed to allow our Activity Centres to operate and update as needed.

Regular reports of the financial situation are made to the full Trustee Board; income and membership numbers still have yet to revert to pre-pandemic levels so the Trustees may still need to respond to the ever-changing situation. The aim is ensuring on-going financial stability; the steps taken along with these reviews should be sufficient for the Charity to still be a viable going concern as face-to-face Scouting and our regular operations continue. The Charity has made some changes with more to come following guidance from the Charity Commission. The Scout Association has made a move to Trustee Boards rather than Executives. The AGM in 2023 approved the name change and work has been on going to move forward with further changes required from April 2024. This will include changes in the way trustees are elected/appointed and guidance as to length of trustee service.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- 1) Select suitable accounting policies and apply them consistently.
- 2) Observe the methods and principles in the Charities 2019 SORP(FRS102).
- 3) Make judgements and estimates that are reasonable and prudent.
- 4) Follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- 5) Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity, enabling them to ensure that the financial statements comply with the Charities Act 2011 (and subsequent amendments) and Trustee Investment (Scotland) Act 2009, the Charities Accounts (Scotland) Regulations 2006 as amended and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information including that on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

Continued

Safeguarding Policy

The Trustees are fully aware of the importance of safeguarding and advise members and committees as required. It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm; all adult members are required to complete and subsequently renew training in this area and a great deal of work goes into ensuring this takes place. As a County we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

Health and Safety Policy

The Trustees see Health and Safety as a key area for compliance, both at our Activity Centres and for the Groups in County. External advisors have been appointed to advise on compliance with health and safety legislation and good practice at our Activity Centres. It is the Trustees' policy to provide Scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR. To further this the Trustee Board is in the process of setting up a subcommittee to lead in this field.

Risk Assessment

The Charity has adopted the Charity Commission's recommended model, utilising five categories, to assess, manage and review the risks it faces. A risk management policy and register (reviewed annually) are approved and monitored by the Trustees. The principal risks primarily relate to the potential for financial loss, business interruption, the health and safety of our membership and the damage to the reputation of Scouting both within Hertfordshire and nationally. Each risk has a designated 'Risk Owner' and, if assessed as requiring a 'fix', an 'Action Owner'.

In addition, the Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Standing Committee and through regular reporting to the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in "designated activities" with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Data Protection

The Charity has Privacy and Data Protection Policies for both Scouting Operations and Activity Centre Business as they have different implications for the Charity and our customers. The Trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Hertfordshire. A Data Protection Officer has been appointed and the policies are available on our website. The County Team has been regularly reminded of the implications of these policies and to make changes to their processes where necessary. The Charity continues to ensure reviewing by the different teams regularly to ensure they are complying with the policies.

Volunteer Statement

The Charity is almost completely dependent on volunteers; most volunteers hold defined roles within Scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the County, its Districts and Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Trustee Boards are required to undergo compulsory formal training appropriate to their roles.

As always we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Hertfordshire, particularly in rising to the numerous challenges post pandemic. The commitment of our adult teams at a County, District and Group level is immense and we know that our young people benefit immeasurably from this generosity.

Pension Statement

The Trustees employ a number of staff both in County Office and at its Activity Centres. Those employees who are not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

Policy for Key Management Personnel

Key management personnel for 2023 are comprised of Trustees and the Manager, Activity Centres and Support Functions. All Key Management Personnel are required to complete declarations relating to both conflict of interests and any related party transactions.

REVIEW OF THE YEAR

A census is completed annually in January covering all sections and Groups across both Districts and the County. At 31 January 2024 overall membership was 17,997, an increase of 313 over 2023.

The numbers reported through the census over the last 5 years are as follows:

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Youth Membership					
Squirrels	353	158	17		
Beavers	3,448	3,465	3,402	2,704	3,793
Cubs	4,442	4,428	4,351	4,004	4,787
Scouts	3,880	3,888	3,893	3,708	4,087
Explorers	1,475	1,370	1,350	1,278	1,575
Youth Membership (under 18)	13,578	13,309	13,013	11,694	14,242
Scout Network	324	231	348	318	469
Total Youth Members	13,902	13,540	13,361	12,012	14,711
Leadership	2,384	2,285	2,190	2,150	2,874
Organisational Support	1,711	1,859	1,957	2,158	1,968
Total Membership	17,997	17,684	17,508	16,320	19,553
Number of Sections					
Squirrel Dreys	28	16	1		
Beaver Colonies	202	209	208	208	212
Cub Packs	216	221	220	220	223
Scout Troops	179	190	189	194	194
Explorer Scout Units	65	68	66	63	62
Scout Networks	16	16	16	16	17
Active Support Units	57	52	50	52	47
Groups	171	171	173	174	175
Districts	18	18	18	18	18

Youth numbers have increased, but not by as many as we had hoped; this is likely to be a reflection of the continuing challenge of leader recruitment. Adult leadership numbers have grown but there are still waiting lists so additional leader recruitment has to remain a priority.

The number of Squirrel Dreys across County is growing; hopefully this trend will continue and this part of the waiting list will reduce but leaders are needed before this can happen.

The inclusion element of the national Scouting strategy remains unchanged, with all Groups and Units aiming to be reflective of the communities in which we operate. All adult recruitment campaigns give the chance to seek opportunities at County and District level to encourage people from all parts of our society to join the largest mixed youth organisation in the UK.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

The County Team Structure

The County Commissioner continues to be responsible for the development of Scouting in the County. This includes managing and supporting the County to run effectively and ensuring that the County provides good quality Scouting for young people and proactively supports and manages adults. Throughout 2023 our County Commissioner was supported by three Deputy County Commissioners (DCC) in providing a vision for the County and implementing a development plan to meet it, ensuring that systems are in place to support development of Scouting. Liz Walker stood down from the County Commissioner role at the end of 2023; Ian Tycer, formerly DCC (People) is now our County Lead Volunteer. The Scout Association's transformation programme will introduce other new titles and new structures during 2024.

For 2023, The Deputy County Commissioner (Programme) manages the County Programme Team, which can include Assistant County Commissioners (ACCs) for Sections (Squirrels, Beavers, Cubs, Scouts, Explorers and Network), and the International team. The team continues to support the delivery of a balanced programme of activities across all youth sections at County, District, Group and Section levels and encourages participation at Regional, National and International levels.

The Deputy County Commissioner (People) manages the County Training Team to deliver The Scout Association's modular training scheme to all adults. All introductory training and compulsory renewable modules have been on line for some time now; other training is delivered both face to face and virtually. Specialist training packages are available, drawing on the wider skills of the whole adult support team to meet any emerging needs. Specialist advisers for both Special Needs and Inclusion advise, where specific issues arise, but also provide general training and the sharing of best practice in these areas. As part of the transformation programme there will be changes to the training scheme; the focus at present is on mandatory training and for those who have started to work toward the Wood Badge completion of this training.

The Deputy County Commissioner (General) supports the County team and manages the Activities teams who provide adventurous activities to young people and adults across the County.

County and District-based Active Support Units (ASUs), led by managers and supported by administrators, provide an alternative volunteering programme for adults. People who are unable, for whatever reason, to commit to regular meetings/timings can sign up to support occasional activities or events. ASUs offer an important leadership channel, as part of the Association's "Flexible Volunteering" strategy.

Hertfordshire County Scout Council benefits from a County Administration Team which looks after day to day administration and accounting for Hertfordshire Scouts; this team includes the County Secretary and is managed, along with the Activity Centre Staff, by the Manager, Activity Centres and Support Functions. Through this team the County continues to be well supported with not only daily administration but also the servicing of County Committees and support for the County Team in the efficient delivery of major events.

For 2023 the strategic management of our Activity Centres continued to be delivered through the Activity Centres Management Committee (ACMC), which reported to the County Trustee Board. Our Activity Centres have a team of permanent and seasonal staff, and of course, our invaluable volunteer service teams.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

Continued

Scouting sections:

Scouting operates in six age-based sections from 4 to 25 years old.

Squirrels (4-6) ,

Squirrels, our newest section are growing across County. The number of Dreys has grown; there are now 28 Dreys in 12 of our Districts. The aim of Squirrels is non formal early years education and fun, which gives them an introduction to the working of the Scout movement. They can take part in a wide variety of activities, which now includes joining in Nights Away, have their own badge scheme and a number of Chief Scouts Acorn Awards have been presented.

Beavers (6-8)

Beavers continue to develop their skills through a wide range of activities and earn badges leading to the Chief Scouts Bronze Award. They learn new skills and gain a wider experience of the working of the Scout movement. Their badge scheme shows progression from the Squirrel programme. There is the option of creating Beaver Lodges, with Lodge leaders being given the chance to start to learn leadership skills. Beaver sleepovers, both indoor and out remain a popular part of their programme and they also join events and camps with other sections.

Cubs (8-10½)

Cubs can be offered a wider range of activities designed to be progressive, interesting and challenging for their age range; their badge scheme also shows progression from that of the Beavers. Their activities are wide ranging and include games, badge work and early skills training with a focus on time spent outdoors with the introduction of more Adventurous Activities. Leadership skills are developed by dividing the pack into sixes and appointing sixers and seconders; sixes are encouraged to work together when activities take place in smaller groups.

Scouts (10½-14)

Scouts undertake more challenging activities, developing skills in a variety of areas such as map reading, camp cooking and first aid in preparation for camp and other activities/events. Rock climbing, hiking in challenging environments, orienteering, potholing, and photography are just some of the other things they can take part in. Scouts are grouped into patrols, allowing further development of Leadership skills and a basis for small group work. Fun activities aren't forgotten and are still part of the troop programme.

Developing skills are recognised in the badge scheme, which shows progress from that offered to the cubs.

A number of Scout Troops operate as Sea or Air Scouts and may achieve and retain official recognition from the Royal Navy or Royal Air Force. Such recognition is based upon the quality and professionalism of the training and specialist activities in each discipline, over and above the standard Scouting opportunities.

Explorer Scouts (14-18)

Explorer Scouts are encouraged to be more independent and to have an input into their programme and the direction of the Unit (with support and guidance from adult leaders). There is scope for more adventurous activities like offshore sailing, hill walking, mountaineering and expeditions in the UK and internationally. Many take part in the Duke of Edinburgh scheme (as a basis for their awards).

The running of the Young Leaders' Scheme lies within this section; young people are able to take on a leadership role in one of the younger sections learning the skills they will need as future Leaders.

There is also the opportunity for young people not currently in scouting to join us as Young Leaders as part of the Duke of Edinburgh's Award to complete the volunteering elements of their courses or awards. Many of them stay on after their compulsory attendance periods when they find out how much fun and adventure we can provide for them.

Scout Network (18-25)

Scout Network is the top youth section of the Scouting movement. The section should be fully flexible, connecting members across the UK, with universities often running their own groups. Members organise their own programme and take part in a variety of activities continuing to develop the skills learnt in the younger sections. Many are also leaders within the movement.

Achievements

The Scout Association plan is still "Skills For Life" for young people; Hertfordshire scouts continue to promote this and to encourage our young people to work towards the top awards for their section. Total numbers awarded are reported in our Annual Review.

Adults were also successful in gaining awards, the roll of honour can be seen on the Hertfordshire Scouts website.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

Other Sections and Activity Centres

International

The World Scout Jamboree was held in the summer of 2023; as reported in the press at the time the event did not go to plan, however our Young People and adults (both contingent leaders and International Service Team members) enjoyed alternative activities from their base in Seoul. There were also groups and districts taking part in International events across the county.

Leader Training

Leader Training is now 'under new management' with new leads and continues to offer courses both online and face to face. First Aid is a priority as post transformation all in roles interacting with young people will need a First Aid qualification. A new training scheme will be introduced within the next two years so another priority is supporting those who need to complete their wood badge under the current scheme.

Archives

Frank Brittain, long term County Archivist, started a well earned retirement in 2023. The team carries on, they continue with their work and visit their Well End base on a regular basis.

Activity Centres

Recovery and consolidation on the in-County sites has continued and more activities have reopened. There is still a shortage of skilled seasonal instructors, but we continue to offer a good programme to both our core Scouting Customers as well as Guides and schools. Fire and Ice returned in January at Tolmers and Phasels Wood hosted a successful cubjam in May; in September ASAP, a site run event, saw a large number of beavers, cubs and scouts on site and a visit from Hertfordshire's High Sherriff who was very impressed with all she saw. Green Beret (for Scouts) took place at a very muddy Phasels Wood in November; our president, the Lord Lieutenant was there, like the rest of us, in his wellies.

Major works are underway on trees on all sites; ash die back has hit and the Trustees agreed to use this opportunity to carry out all works identified as needed via a tree survey. Other work has included relaunching more activities and we continue to tackle a significant number of maintenance and safety critical tasks across the estate.

Major works at our Lochearnhead Scout Station have been completed and the site is now fully open again. Three Hertfordshire Districts visited in the summer of 2023; more are already booked for 2024, 2025 and 2026 and all districts are being offered the chance to either run an Expedition or join another District already booked.

As ever, the trustees would like to thank our team of committed staff and volunteers, including our Explorer crews without whom we would not be able to offer the facilities and experiences that we do.

STRATEGIC AIMS AND PERFORMANCE

"Skills for Life" continues to be The Scout Association strategy. Youth Shaped Scouting is key to achieving this and should be a part of everyday Scouting.

The core elements for Scouting are key to "Skills for Life", supporting young people in becoming active citizens and equipping them with skills they can use during the rest of their lives. Hertfordshire Scouts aim to be fully inclusive, maintain a youth shaped focus and make an impact on local communities.

County, Districts and Groups continue to make progress towards delivering these key strategic objectives. Membership is increasing but has yet to return to the levels of early 2020. So the priorities for the County include recovering our youth membership to these levels together with a focus on recruiting new adult volunteers to take this forward. The next stage will be further growth.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

Plans for the future

The Trustees are of the view that the outlook for Hertfordshire Scouting remains strong; membership has increased, albeit not by as much as hoped and we continue to receive requests for places. Scouting is strengthening its emphasis on youth involvement in the programme (in partnership with adults); it continues to be enjoyed by more young people and adult volunteers and reflects the diversity of the community in which we live. We continue to plan for growth, and are looking at ways to find places for all the youngsters on our waiting lists once we find the adults to run the sections.

Growth: Growth has slowed, but the census still shows an increase in numbers. Recruitment of more adults is key, an essential for the numbers of youngsters to grow. Parents are encouraged to offer their time, in whatever way they can, and other areas of recruitment are being explored. Squirrel Dreys actively seek parent support, as the numbers grow hopefully adult numbers will follow.

Inclusion: We continue to aim for the demographic of adult volunteers to be more representative of the communities in which we live and to make Scouting for young people easily accessible for all. We need to continue past success in this area, with assistance and guidance from specialists we can achieve this critical objective – as naturally as possible.

Youth-Shaped: Young people should be at the heart of our decision-making processes; we encourage our Explorers to become Young Leaders, then to retain them as they become adults. There is still a need to increase the appointment of County and District Youth Commissioners (aged 18-25) together with Youth Ambassadors (aged 14-18). Some of our Districts have enjoyed better success than others in this respect but we are continuing with our endeavours to increase the numbers of Youth Commissioners and Ambassadors.

Community Impact:

Scouting can be a key part of local communities; we plan to make a significant and relevant contribution to wider society. We enjoy a great deal of civic support throughout Hertfordshire (reflected by the number of Civic Leaders who regularly attend both our AGMs and other events) but our aim is to make a greater contribution to community projects and have a stronger voice on issues that affect young people. Scouting cannot exist in isolation and our impact can only be felt if we work closely with those at the heart of our local communities.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

Financial Highlights

The Accounts for the year ended 31 December 2023 are set out on pages 15-29. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and in Scotland and UK General Accepted Practice as it applies from 1 January 2015. There were no material changes to accounting policies during the year. The Charity relies substantially on funds generated from its activities, in particular those generated at its Activity Centres being reinvested for the future benefit of Hertfordshire Scouting.

The accounts have been prepared on a going concern basis. Whilst we continue to grow, and use of the Activity Centres has increased due to the unplanned expenditure on tree works at all our Centres the accounts reported a deficit of £43K this year. The tree survey carried out mid-year showed ash die back was hitting harder and sooner than anticipated; the trustees took the decision that it would be unsafe not to carry out the works identified and so authorised the use of reserves for this purpose. Across the estate over £100,000 has been spent on this work, over twice the deficit reported. Despite this the CIBLS loan is being repaid as scheduled and the Charity continues to make use of cash flow forecasting to ensure there are sufficient funds to meet all liabilities as they fall due. All expenditure continues to be scrutinised carefully so the Trustees have concluded that there are no material uncertainties that may cause significant doubt about the ability of the Charity to continue as a going concern.

The Trustees would like to thank the Finance Team and all those involved in both the preparation of the accounts and the financial work needed for this to happen; without their diligence controlling the County finances would not be possible.

Reserves Policy and Analysis

The Trustees continue to review the reserves policy and examine HCSC's requirements for free reserves as part of the budget process annually. Free reserves are defined as the Unrestricted Funds at 31 December less reserves invested in land and buildings and other fixed tangible assets, and non-liquid investments and amounts committed from those reserves at that date. Free reserves are necessary to fund innovation and provide cover for operational risk.

During the 2023 budget process it was determined that the central reserves should be a target of a minimum of £250,00 of unrestricted funds at 31st December and the Activity Centres should be a target of a minimum of £150,00 of unrestricted funds at 31st December. Currently any surplus from membership levy, unspent contingency or centres levy (not required to service the loan) could be used to increase reserves. The reserves policy is under review and the trustees are currently looking at different ways of recording reserves potentially a mixed land based and cash policy rather than just cash,

Going forward, the financial priorities remain maintaining economic sustainability, repayment of the CIBLS loan, appropriate investment in the Activity Centres and the maintaining reserves at an appropriate level, in whatever format.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

	2023 £	2022 £
Total Unrestricted Funds at 31st December	2,818,585	2,841,909
Less: Reserves invested in Land, Buildings and other Tangible Assets and non-liquid investments	(2,472,191)	(2,399,648)
	(8,255)	(8,177)
Less: Reserves invested in non-liquid assets		
Free Reserves to meet working capital requirements and for general expenditure	388,139	434,084


Auditors

The Trustees will recommend a two-year extension to the contract of the current auditors. MHA, at the Annual General Meeting.

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or shortfall in the realisation of the assets of the funds. This view currently remains unchanged following the 2024 budget setting process but with the ever-changing situation has been and remains under constant review by the continued use of the cash flow forecasts and monitoring of future bookings.

This report was approved by the Trustees on 2nd September 2024 and signed on their behalf:



Michael Shurety
County Chair



Ian Tycer
County Lead Volunteer

HERTFORDSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of the Hertfordshire County Scouts Council (the 'Charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2023, and of its incoming resources and application or resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

We have nothing to report in respect of the following matters where the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in finance and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

The logo for MHA (MacIntyre Hudson) is written in a stylized, handwritten font. The letters 'M', 'H', and 'A' are connected and have a slightly irregular, ink-like appearance.

MHA

Statutory Auditor
London, United Kingdom

Date: 22 September 2024

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	212,308	10,316	222,624	224,205	18,447	242,652
Charitable activities	3	1,679,923	-	1,679,923	1,312,956	-	1,312,956
Investment and other income	4	589	-	589	49	8	57
Other trading activities	5	13,866	-	13,866	15,099	-	15,099
TOTAL INCOMING RESOURCES		1,906,686	10,316	1,917,002	1,552,309	18,455	1,570,764
EXPENDITURE ON:							
Raising funds		4,982	-	4,982	6,630	-	6,630
Charitable activities	6	1,953,343	11,875	1,965,218	1,334,311	17,449	1,351,760
TOTAL EXPENDITURE		1,958,325	11,875	1,970,200	1,340,941	17,449	1,358,390
Net income		(51,639)	(1,559)	(53,198)	211,368	1,006	212,374
Transfer between funds	14	28,315	(28,315)	-	451,063	(451,063)	-
NET MOVEMENT IN FUNDS		(23,324)	(29,874)	(53,198)	662,431	(450,057)	212,374
TOTAL FUNDS BROUGHT FORWARD	14	2,841,909	139,749	2,981,658	2,179,478	589,806	2,769,284
TOTAL FUNDS CARRIED FORWARD	14	2,818,585	109,875	2,928,460	2,841,909	139,749	2,981,658

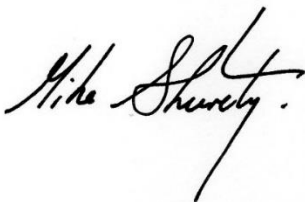
The notes on pages 20 to 319 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
FIXED ASSETS					
Tangible Assets	9	2,472,191	-	2,472,191	2,399,648
Investments	10	8,255	-	8,255	12,327
		<hr/>		<hr/>	
		2,480,446	-	2,480,446	2,411,975
CURRENT ASSETS					
Stock		12,594	-	12,594	14,102
Debtors	11	83,625	-	83,625	118,952
Cash at bank and in hand		707,777	109,875	817,652	1,054,524
		<hr/>		<hr/>	
		803,996	109,875	913,871	1,187,578
CREDITORS - amounts falling due within one year	12	(366,572)	-	(366,572)	(463,693)
		<hr/>		<hr/>	
NET CURRENT ASSETS		437,424	109,875	547,299	723,885
CREDITORS – amounts falling due after one year	13	(99,285)	-	(99,285)	(154,202)
		<hr/>		<hr/>	
TOTAL NET ASSETS		2,818,585	109,875	2,928,460	2,981,658
FUNDS					
Unrestricted funds					
-Designated funds	14	2,472,191	-	2,472,191	2,399,648
-General funds	14	346,394	-	346,394	442,261
Restricted funds	14	-	109,875	109,875	139,749
		<hr/>		<hr/>	
		2,818,585	109,875	2,928,460	2,981,658

The financial statements were approved and authorised by the Trustees at the Trustee Board meeting and signed on their behalf on 2nd September 2024.



County Chairman
Michael Shurety



County Lead Volunteer
Ian Tycer

The notes on pages 20 to 29 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Net cash generated in operating activities	15	(51,959)	383,843
Cash flows from investing activities			
Interest and dividends		589	57
Purchase of tangible fixed assets		(185,502)	(496,374)
Disposal of tangible fixed assets		-	500
Net cash used in investing activities		(184,913)	(495,817)
Changes in cash and cash equivalents in the year		(236,872)	(111,974)
Cash and cash equivalents brought forward		1,054,524	1,166,498
Cash and cash equivalents carried forward		817,652	1,054,524

Analysis of changes in net debt.

	At 1 January 2023 £	Cash Flows £	Other Changes £	At 31 December 2023 £
Cash at bank and in hand	1,054,524	(236,872)	-	817,652
Debt due within one year	(463,693)	152,038	(54,917)	(366,572)
Debt due after one year	(154,202)	-	54,917	(99,285)
Total	436,629	(84,834)	-	351,795

The notes on pages 18 to 29 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of Accounting

Hertfordshire County Scouts Council is a UK registered charity whose registration numbers are England & Wales 302606 and Scotland SC039650. The registered address is HCSC Scout Activity Centre, Well End Road, Borehamwood, WD6 5PR. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) revised October 2019 and the Financial Reporting Standard applicable in the United Kingdom, Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and UK General Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the Financial Statements is the pound sterling (£) and the financial statements are rounded to the nearest £.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income and Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and will probably receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of membership, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts as the hours cannot be quantified.
- Investment income is included when receivable.
- Income resources from charitable trading activity are accounted for when earned
- Income from charitable activities are included when the activities have been provided
- Government grants income that are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grants.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Termination benefits, including redundancy payments, are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 Continued

1. ACCOUNTING POLICIES (Continued)

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Membership Subscriptions

Subscriptions for the year 2023 were levied at the following rates: -

The Scout Association	£35.50 (2022: £34.50)
Hertfordshire County Scout Council (HCSC)	£14.50 (2022: £13.50)

A rebate of 50p was allowed on all subscriptions paid to The Scout Association by the due date. It is the policy of Hertfordshire County Scout Council that this should be deducted from the amount paid by the Districts when the full amount is paid over by a date determined by HCSC prior to the due date.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on a straight line basis on all tangible fixed assets, other than the freehold land, at rates calculated to write off the cost of each asset over its estimated useful life: -

Permanent Buildings	2%	Mountaineering Equipment	20%
Temporary Buildings	10%	Motor Vehicles	25%
Office Equipment and Computers	20%		
Glider, Boats and Canoes	15%		

The capitalisation threshold for the charity is set at £500.

Stock

Stocks have been valued at the lower of cost and net realisable value.

Pension contributions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Going Concern

The accounts have been prepared on a going concern basis, no material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. The Trustees have prepared and reviewed appropriate and detailed forecasts that cover the required period of the foreseeable future being at least twelve months from signing the financial statements. This has involved considering the solvency and liquidity through the preparation of cashflow forecasts and examining scenarios to consider if any material uncertainties exist. The findings have not changed their view on the charity's going concern position.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Hertfordshire County Scout Council is a charity within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Charity about the future or that are otherwise uncertain.

Estimates are made taking into account historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

The items in the Charity's Balance Sheet as at the 31 December 2023 for which there is a risk of adjustment in the following financial year are:

- Depreciation of Property, Equipment and Vehicle Assets which are depreciated based on their estimated useful lives.

2. DONATIONS AND LEGACIES

	2023		2022	
	£	£	£	£
Membership subscriptions		665,218		624,623
Less: Paid on to The Scout Association		(472,469)		(448,948)
Net membership subscription retained		192,749		175,675
<i>Donations</i>				
- General Fund	19,559		39,863	
- Restricted Funds	10,316	29,875	18,447	58,310
Grants				
- Unrestricted				
Small Business Grant		-		8,667
		222,624		242,652

The charity received Government grants during the year totalling £Nil (2022 £8,667) which, as detailed above, related to Coronavirus Job Retention Scheme and Small Business Grant Funding. There were no unfulfilled conditions at the year end.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

3. CHARITABLE ACTIVITIES INCOME

	2023 £	2022 £
Activity Centres	1,345,274	988,764
Jamboree	218,824	243,667
6-14 Section	19,486	38,237
14-25 Section	46,503	31,675
Other Sundry Income	679	763
Activities	25,581	9,850
International	23,576	-
	1,679,923	1,312,956
	1,679,923	1,312,956

4. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Bank Interest	589	57
	589	57

5. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Lottery income	13,866	15,099
	13,866	15,099

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

	Activities Undertaken Directly 2023 £	Support Costs 2023 £	Depreciation and loss on disposal 2023 £	Total 2023 £
Activity centres	1,357,577	121,840	108,410	1,587,827
Jamboree	233,478	19,817	-	253,295
Training and other sections	3,415	-	4,549	7,964
6-14 Section	15,358	1,764	-	17,122
14-25 Section	38,009	4,214	-	42,223
Restricted funds	11,875	-	-	11,875
Activities	18,483	2,312	-	20,795
International	21,973	2,144	-	24,117
	1,700,168	152,091	112,959	1,965,218
	1,700,168	152,091	112,959	1,965,218

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

6. GENERAL FUNDS EXPENDITURE (continued)

	Activities Undertaken Directly 2022 £	Support Costs 2022 £	Depreciation and loss on Disposal 2022 £	Total 2022 £
Activity centres	771,380	104,463	101,522	977,365
Training and other sections	248	1,117	21,328	22,693
Jamboree	243,173	25,743		268,916
6-14 Section	27,523	4,040	-	31,563
14-25 Section	30,428	3,346	-	33,774
Restricted funds	17,449	-	-	17,449
Total	1,090,201	138,709	122,850	1,351,760

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)

	2023 £	2022 £
Support Costs		
Wages, Pensions and National Insurance	100,442	89,659
Printing, stationary, postage, telephone and computer costs	11,039	10,042
Legal and professional	9,954	6,737
Governance costs	14,000	18,371
Other costs	16,656	13,900
	152,091	138,709
Governance Costs		
	2023 £	2022 £
Trustee expenses	-	5,371
Audit fee	14,000	13,000
	14,000	18,371

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity considers its Key Management Personnel comprises its Trustees and Activity Centre Manager. The total amount of employee benefits received by Key Management Personnel amounted to £82,335 (2022: £71,661).

One Trustee, Claire Stevens, was paid as an employee during the year. The role performed was that of County Secretary. The amount of remuneration was £14,567 and pension contributions of £Nil (2022: remuneration £12,461 and pension contributions £Nil). The Scout Association regulations laid down in the Policy, Organisation and Rules (POR) allow for this position to be remunerated.

No Trustees are accruing pension arrangements (2022: none)

The following expenses were reimbursed to nil Trustees (2022: 6)

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES (continued)

	2023	2022
	£	£
Travelling and accommodation	-	2,679
Catering	-	49
Medical supplies	-	172
Repairs and maintenance	-	2,507
	<u> </u>	<u> </u>
	-	5,407
	<u> </u>	<u> </u>

8. STAFF COSTS

	2023	2022
	£	£
Salaries and wages	544,415	382,224
Social Security costs	35,291	23,059
Pension costs	15,288	10,873
	<u> </u>	<u> </u>
	594,994	416,156
	<u> </u>	<u> </u>

No employee received emoluments of more than £60,000.

The average number of employees, analysed by functions are:	2023	2022
Activity Centres - Managers and Employees		
- Full time	9	7
- Part time	21	15
Administration		
- Full time	1	1
- Part time	5	4
	<u> </u>	<u> </u>
	36	27
	<u> </u>	<u> </u>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

9. TANGIBLE ASSETS AT COST

	Land £	Freehold Property £	Leasehold Property £	Equipment £	Vehicles £	Total £
Cost						
1 January 2023 b/f	1,062,291	2,535,116	231,805	806,456	59,965	4,695,633
Additions	-	175,032	-	10,470	-	185,502
Disposals	-	-	-	-	-	-
31 December 2023	1,062,291	2,710,148	231,805	816,926	59,965	4,881,135
Depreciation						
1 January 2023 b/f	-	1,360,405	111,540	772,444	51,596	2,295,985
Charge for the year	-	85,266	3,672	20,451	3,570	112,959
Disposals	-	-	-	-	-	-
31 December 2023	-	1,445,671	115,212	792,895	55,166	2,408,944
Net Book Value						
31 December 2023	1,062,291	1,264,477	116,593	24,031	4,799	2,472,191
Net Book Value						
31 December 2022	1,062,291	1,174,711	120,265	34,012	8,369	2,399,648

The Council is the beneficial owner of freehold property at Phasels Wood, Tolmers and Lochearnhead Station and of leasehold interests at Tolmers (Peters Wood), Well End and Harmergreen Wood. The freehold property and leasehold interests are vested in The Scout Association Trust Corporation as Trustees for the Council, except that Lochearnhead Station is vested in the County Chairman, County Commissioner and County Secretary as Trustees under Scottish law. All freeholds and leasehold property comprise the sites and locations of the Council's Activity Centres.

The agreement to purchase the sites at Phasels Wood and Tolmers in 2010 contains a clause whereby if within 40 years of the purchase the use of the Property is changed from use as a campsite and activity centre or planning permission is obtained for change of use of the site from a campsite and activity centre then 50% of the profit adjusted by inflation will be payable to the Scout Association.

10. INVESTMENTS

	2023 £	2022 £
Orchard Farm Activity Centre*	8,255	8,177
Premium Bonds**	-	4,150
	<u>8,255</u>	<u>12,327</u>

*Hertfordshire County Scout Council managed the Activity Centre, Orchard Farm, jointly with Hertfordshire Guides. The investment represents 50% of the net assets and has been incorporated into the consolidated accounts. The lease has now come to an end and the site is no longer being used for Scouting purposes. Please refer to Note 18 regarding any contingent liability.

** The Premium bonds were held in the name of a nominee.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

11. DEBTORS	2023 £	2022 £
Trade Debtors	22,343	47,090
Prepayments and accrued income	26,546	71,862
Other Debtors	34,736	-
	83,625	118,952
	83,625	118,952

12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £
Trade Creditors	86,387	66,716
Taxes and Social Security	14,464	27,824
Accruals and deferred income	214,986	306,096
Other Creditors	735	13,057
Bank Loan	50,000	50,000
	366,572	463,693
	366,572	463,693

Deferred Income included in the above figure is as follows:

Brought forward	185,110	214,312
Additions	139,437	157,356
Released	(157,930)	(186,558)
	166,617	185,110
	166,617	185,110

Deferred Income relates to deposits that were received for future activities.

13. CREDITORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2023 £	2022 £
Bank loan - falling due in less than 5 years	99,285	154,202
	99,285	154,202
	99,285	154,202

The bank loan was approved and issued in January 2021 and is repayable over the following six years. In the first year there was a repayment of capital and interest holiday. Thereafter there are 60 monthly payments. The interest is charged at a floating rate based on a minimum of 2.99%. The loan has not been secured against any property on the charity.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 Continued

14. FUNDS

	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2023 £
Unrestricted Funds					
General fund	207,063	210,981	(158,382)	(72,543)	187,119
Training and other sections	170,639	333,981	(333,956)	-	170,664
Activity Centres	64,559	1,361,724	(1,465,987)	28,315	(11,389)
	442,261	1,906,686	(1,958,325)	(44,228)	346,394
Designated Funds					
Tangible Fixed Asset Fund	2,399,648	-	-	72,543	2,472,191
	2,841,909	1,906,686	(1,958,325)	28,315	2,818,585

	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2023 £
Restricted funds					
Appeal Andaman & Nicobar	8,240	-	-	-	8,240
Phasels Wood Jubilee	47,763	-	(2,009)	-	45,754
Lochearnhead Station	19,537	-	-	(19,537)	-
Malibeni 2020 Expedition	1,511	-	-	-	1,511
Scouts Against Malaria	3,516	-	-	-	3,516
Well End Restricted	30,200	-	-	-	30,200
Other Funds	28,982	10,316	(9,866)	(8,778)	20,654
	139,749	10,316	(11,875)	(28,315)	109,875
Total	2,981,658	1,917,002	(1,970,200)	-	2,928,460

The transfers between funds represent designated fund movements regarding Tangible Fixed Assets allocated from the general fund. There have also been restricted funds applied that have resulted in the terms of the funding being fulfilled and the value thereby becoming unrestricted.

Designated Fund

Tangible Fixed Asset Fund - This is a designated fund that has been set aside to represent the net book value of the tangible fixed assets.

Restricted Funds

- Andaman & Nicobar - This fund represents donations collected to help the people of the Andaman & Nicobar Islands in the wake of the Tsunami.
- Phasels Wood Jubilee - This fund is for the development of the bottom field at Phasels Wood.
- Lochearnhead Station - This fund is to promote mountain leadership training, to give assistance to Scouts to attend courses related to this, to maintain and develop Lochearnhead Scout Station.
- Malibeni 2020 Expedition - This funding is for a trip to Malibeni .
- Other Fund - This includes the Appeal Fund which was set up for the capital refurbishment of the Activity Centres.
- Scouts against Malaria - This was set up to help towards Malaria.
- Well End Restricted - This is money that has been donated towards the Well End Building Appeal.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 Continued

14. FUNDS (continued)

Below is the comparative figures:-

	1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2022 £
Unrestricted Funds					
General fund	548,090	192,997	(161,001)	(373,023)	207,063
Training and other sections	154,248	323,430	(307,039)	-	170,639
Activity Centres	(549,485)	1,035,883	(872,902)	451,063	64,559
	152,853	1,552,310	(1,340,942)	78,040	442,261
Designated Funds					
Tangible Fixed Asset Fund	2,026,625	-	-	373,023	2,399,648
	2,179,478	1,552,310	(1,340,942)	451,063	2,841,909
Restricted funds					
Appeal Andaman & Nicobar	8,365	-	(125)	-	8,240
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	469,306	8	(6,262)	(443,515)	19,537
Malibeni 2020 Expedition	1,511	-	-	-	1,511
Scouts against Malaria	3,516	-	-	-	3,516
Well End Restricted (1)	30,200	-	-	-	30,200
Well End Restricted (2)	7,548	-	-	(7,548)	-
Other funds	21,597	18,447	(11,062)	-	28,982
	589,806	18,455	(17,449)	(451,063)	139,749
Total	2,769,284	1,570,765	(1,358,391)	-	2,981,658

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds	(53,198)	212,374
Add back depreciation charge	112,959	98,593
Deduct profit/(loss) on disposal	-	24,258
Deduct interest income shown in investing activities	(589)	(57)
Deduct gains/add back losses on investments	4,072	(7)
Decrease in stock	1,508	4,662
Decrease in debtors	35,327	4,492
(Decrease)/increase in creditors	(152,038)	39,528
Net cash generated in operating activities	(51,959)	383,843

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

16. PENSION

The charity operates a defined contribution scheme, the amounts due for the year amounted to £15,288 (2022: £10,873) and the balance outstanding as at the 31 December 2023 amounted to £Nil (2022: £12,329).

17. LEASES

The total future minimum lease payments under non-cancellable leases are payable as follows:

<u>Land and Buildings</u>	2023	2022
	£	£
Within one year	3,320	3,320
After one year but within five years	13,280	13,280
Greater than five years	44,240	47,560

Lease payments totalling £3,320 (2022: £3,320) have been recognised as an expense on the Statement of Financial Activities.

18. CONTINGENT LIABILITY

The Scout Council together with Hertfordshire Girl Guides as participants in the Hertfordshire County Scout and Guide Council (HCS&GC), formed by the Girl Guides Association under its Royal Charter of Incorporation, were the beneficial lessees of Orchard Farm. In the unlikely and unexpected event that claims arise from the Lessor for dilapidations and other costs these liabilities will first be met out of the residual funds held by HCS&GC which amount to £16,510 at 31 December 2023. If this amount proved to be insufficient an unquantifiable liability would fall jointly on the Scout Council and Hertfordshire Girl Guides. The lessor has five years and three months to make a claim which will crystallise in March 2028. After this date the residual funds will be shared equally between the Scouts and Guides.

19. NET ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	2023
	General	Designated		Total
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,472,191	-	2,472,191
Investments	8,255	-	-	8,255
Current Assets				
Stock	12,594	-	-	12,594
Debtors	83,625	-	-	83,625
Cash at bank and in hand	707,777	-	109,875	817,652
Creditors				
Amounts falling due within one year	(366,572)	-	-	(366,572)
Amounts falling due after one year	(99,285)	-	-	(99,285)
Total Net Assets	346,394	2,472,191	109,875	2,928,460

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Continued

19. NET ASSETS BY FUND (Continued)

Comparative figures:

	Unrestricted Funds		Restricted Funds	2022 Total £
	General £	Designated £		
Fixed Assets				
Tangible assets	-	2,399,648	-	2,399,648
Investments	12,327	-	-	12,327
Current Assets				
Stock	14,102	-	-	14,102
Debtors	118,952	-	-	118,952
Cash at bank and in hand	914,775	-	139,749	1,054,524
Creditors				
Amounts falling due within one year	(463,693)	-	-	(463,693)
Amounts falling due after one year	(154,202)	-	-	(154,202)
Total Net Assets	442,261	2,399,648	139,749	2,981,658

20. RELATED PARTY TRANSACTIONS

Unrestricted donations of £Nil (2022: £475) and restricted donations of £2,075 (2022: £4,000) were received from 2 Trustees during the year (last year: 4). The restricted donations were received from Richard Watson £2,000 for the purpose of contributing towards the insurance of the sailing section (last year £4,000) and Tony Hankin £75 towards the Lochearnhead Appeal. Remuneration paid to the County Secretary is detailed in note 7.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302606

Accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

**(Registered Charity Numbers:
England and Wales 302606, Scotland SC039650)**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

CONTENTS	PAGE
Trustees and Advisers	2 --- 3
Trustees' Report	4 --- 12
Independent Auditors Report	13 --- 15
Statement of Financial Activities	16
Balance Sheet	17
Statement of Cash Flows	18
Notes to the Financial Statements	19 --- 30

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022.

REGISTERED CHARITY NUMBER - ENGLAND & WALES 302606
REGISTERED CHARITY NUMBER - SCOTLAND SC039650

TRUSTEES

The persons named below served as Trustees during the period 1 January 2022 to the date of this report unless otherwise indicated.

COUNTY COMMISSIONER	Liz Walker
COUNTY CHAIR	Michael Shurety
DEPUTY COUNTY COMMISSIONER (Nominated)	Dan Nathan
COUNTY SECRETARY	Claire Stevens
COUNTY TREASURER	Frank Monnington
COUNTY YOUTH COMMISSIONER	Kayleigh Malone
OTHER NOMINATED MEMBERS	Dave Pullen Safety & Safeguarding Awareness Co-ordinator (until June 2022) Mark Jefferson ACMC Chair
ELECTED MEMBERS	Steve Lindsay, MBE Nigel Reed Geoffrey Kavanagh (until June 2022) Nick Nieder Mark Jefferson Ashley Cordell Ian Grahame Richard Watson Chris Searle (from June 2022)
CO-OPTED MEMBERS	Nick Neider

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022
Continued

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS

MHA
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

PRINCIPAL BANKERS

Barclays Bank PLC.
78 Turners Hill
Cheshunt
EN8 9BW

MANAGEMENT ACCOUNTANTS

PKW Accountancy Limited
Chartered Accountants
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

TRUSTEES FOR PROPERTY: ENGLAND AND WALES

The Scout Association
Trust Corporation
Gilwell House
Gilwell Park
London
E4 7QW

TRUSTEES FOR PROPERTY: SCOTLAND

County Commissioner
County Chair
County Secretary
C/o Campbell Riddell Breeze Paterson
Solicitors
229 Fenwick Road
Giffnock
Glasgow
G46 6JQ

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association and a registered charity established as an independent charity under the umbrella of The Scout Association Royal Charter. It operates in accordance with the provisions of the Charities Act 2011 and The Scout Association's regulations laid down in *Policy, Organisation and Rules* (POR), which are subject to change from time to time and include an operational constitution for Scout Counties. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

The purpose of the Charity is the promotion and development of Scouting in Hertfordshire, and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed their aims, activities, and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria both for the advancement of education and the advancement of citizenship and community development.

The Charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society; this benefit is directly linked to the purpose of Scouting. Hertfordshire Scouts is part of a national movement open to young people aged 4 – 25 and adults willing to make the Scout Promise. The benefits of Scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.

Our Activity Centres provide facilities and courses for a wide variety of youth groups, schools, educational and ethnic establishments to experience Scouting; during 2022 reopening continued and whilst not all activities are back in use camping is now offered at the main sites in England. Our Scottish centre has been refurbished and is reopening in 2023.

Governance

The Charity is governed by the County Executive Committee, who are the Trustees; it meets as a minimum, four times a year. The County Executive Committee consists of:

Ex officio, The County Commissioner, County Chair, County Secretary, County Treasurer, and County Youth Commissioner.

Persons nominated under POR 5.16e: annually by the County Commissioner in consultation with the County Chair and confirmed at the Annual General Meeting. The latter group includes the Deputy County Commissioner (General) and may not exceed the number of elected members.

Six persons nominated and elected from the membership of and by the members of the Hertfordshire County Scout Council (HCSC); two of whom are elected annually to serve for a three-year period retiring by rotation at the Annual General Meeting in the third year. The membership of HCSC is determined under POR 5.16e. When seeking nominations annually the Executive Committee outline specific skills which would be of value to the Executive, however as this is an open election, any member of HCSC being able to nominate either themselves or another member this is a 'wish list' rather than a requirement. The process is in line with Scouting POR.

Young people: Young people aged 18-25 are encouraged to put themselves forward to serve as nominated members of the Executive Committee. The nomination of young people by the County Commissioner (in conjunction with the County Chair) requires approval at the Annual General Meeting or, if appointed between Annual General Meetings, the approval of the Executive Committee. The young people representatives have full participation and voting rights on the Executive Committee. Ideally one young person is elected at the Annual General Meeting, or where applicable nominated by the Executive Committee, to represent Hertfordshire as its nominated Youth Member on the Council of The Scout Association.

Co-opted members: Persons may be appointed to bring specific skills or experience to the Executive Committee.

Members of the Executive Committee are required by the Scout Association to undertake appropriate training, which is available online. New Trustees would not only be required to compete this they would be supported with a personalised induction programme, designed to reflect their individual needs based on their prior experiences.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

The Regional Commissioner has the right of attendance at the County Executive Committee as do the County's Nominated Member(s) on the Council of The Scout Association, if not already a Member(s).

Routine management and administration are delegated to a Standing Committee, which meets approximately once a month, leaving the Executive Committee able to concentrate on the overall strategy and long-term planning. Other matters including most aspects of young person and adult training and management of the Activity Centres are delegated to Sub-Committees which in turn report to and make recommendations for consideration by the Executive Committee. Oversight of the Charity's finances is delegated to a Finance Sub-Committee, which likewise reports to and makes recommendations for consideration by the Executive Committee. The Staff team is led by the Manager, Activity Centres and Support Functions.

The Executive Committee is supported by specialists with expertise in specific areas including young people and adult training at both County and District levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

Over the last year the Standing Committee has reverted to the pre-pandemic pattern of meetings as the challenges arising from and the impact of, the Covid 19 pandemic have virtually disappeared. There has still been full budget monitoring, on-going review of finances, an overview of grants claimed, and support for the work needed to allow our Activity Centres to reopen.

Regular reports of the financial situation are still being made to the full Executive; income and membership numbers have yet to revert to pre-pandemic levels so the Trustees may still need to respond to the ever-changing situation. The aim is ensuring on-going financial stability; the steps taken along with these reviews should be sufficient for the Charity to still be a viable going concern now face-to-face Scouting and our regular operations have resumed.

The Charity is anticipating change over the coming year; following guidance from the Charity Commission The Scout Association is planning a move to Trustee Boards rather than Executives. It is likely the County will need to support both Districts and Groups in this move.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and apply them consistently.
- 2) observe the methods and principles in the Charities 2019 SORP(FRS102).
- 3) make judgements and estimates that are reasonable and prudent.
- 4) follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- 5) prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity, enabling them to ensure that the financial statements comply with the Charities Act 2011 (and subsequent amendments) and Trustee Investment (Scotland) Act 2009, the Charities Accounts (Scotland) Regulations 2006 as amended and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information including that on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Safeguarding Policy

The Trustees are fully aware of the importance of safeguarding and advise members and committees as required. It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm; all members are required to complete and subsequently renew training in this area and a great deal of work goes into ensuring this takes place. As a County we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

Health and Safety Policy

The Trustees see Health and Safety as a key area for compliance, both with health and safety legislation and practice. Additionally, external advisors have been appointed to advise on compliance with health and safety legislation and good practice at our Activity Centres. It is the Trustees' policy to provide Scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out POR.

Risk Assessment

The Charity has adopted the Charity Commission's recommended model, utilising five categories, to assess, manage and review the risks it faces. A risk management policy and register (reviewed annually) is approved and monitored by the Trustees. The principal risks primarily relate to the potential for financial loss, business interruption, the health and safety of our membership and the damage to the reputation to Scouting both within Hertfordshire and nationally. Each risk has a designated 'Risk Owner' and, if assessed as requiring a 'fix', an 'Action Owner'.

In addition, the Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Standing Committee and through regular reporting to the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in "designated activities" with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Data Protection

The Charity has Privacy and Data Protection Policies for both Scouting Operations and Activity Centre Business as they have different implications for the Charity and our customers. The Trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Hertfordshire. A Data Protection Officer has been appointed and the policies are available on our website. The County Team has been regularly reminded of the implications of these policies and to make changes to their processes where necessary. The Charity continues to ensure reviewing by the different teams regularly to ensure they are complying with the policies.

Volunteer Statement

The Charity is almost completely dependent on volunteers; most volunteers hold defined roles within Scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the County, its Districts and Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Executive Committees are required to undergo compulsory formal training appropriate to their roles.

As always we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Hertfordshire, particularly in rising to the numerous challenges of the pandemic. The commitment of our adult teams at a County, District and Group level is immense and, we know that our young people benefit immeasurably from this generosity.

Pension Statement

The Trustees employ a number of staff both in County Office and at its Activity Centres. Those employees who are not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Policy for Remuneration of Key Management Personnel

Key management personnel for 2022 are comprised of Trustees and the Manager, Activity Centres and Support functions. The County Secretary is now a paid member of staff, as permitted by Scouting POR. Pay is set to reflect that paid to others holding a similar role in other counties. All Key Management Personnel are required to complete declarations relating to both conflict of interests and any related party transactions.

REVIEW OF THE YEAR

A census is completed annually at 31 January covering all sections all Groups across all Districts and the County.

- At 31 January 2023 overall membership was 17,684, an increase of 176 over 2022.

The numbers reported through the census over the last 5 years are as follows:

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Youth Membership					
Squirrels	158	17			
Beavers	3,465	3,402	2,704	3,793	3,834
Cubs	4,428	4,351	4,004	4,787	4,824
Scouts	3,888	3,893	3,708	4,087	4,009
Explorers	1,370	1,350	1,278	1,575	1,408
Youth Membership (under 18)	13,309	13,013	11,694	14,242	14,075
Scout Network	231	348	318	469	383
Total Youth Members	13,540	13,361	12,012	14,711	14,458
Leadership	2,285	2,190	2,150	2,874	2,794
Organisational Support	1,859	1,957	2,158	1,968	2,094
Total Membership	17,684	17,508	16,320	19,553	19,346
Number of Sections					
Squirrel Dreys	16	1			
Beaver Colonies	209	208	208	212	214
Cub Packs	221	220	220	223	222
Scout Troops	190	189	194	194	189
Explorer Scout Units	68	66	63	62	63
Scout Networks	16	16	16	17	16
Active Support Units	52	50	52	47	51
Groups	171	173	174	175	175
Districts	18	18	18	18	18

Whilst numbers have increased again this year they have yet to reach 2019 (pre pandemic levels). Adult numbers continue to drop as groups and districts check and amend records. Waiting lists are still an issue, there are 2,933 young people of beaver age and above recorded on the census as waiting for places and recruitment of additional adult leaders has to be a priority. There are also 1,441 of Squirrel age waiting; this includes those where the Group/District have no dreys.

The number of dreys across County is growing; hopefully this trend will continue and this part of the waiting list will reduce.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

The inclusion element of the national Scouting strategy remains unchanged, all Groups and Units have the task of “being reflective of the communities in which we operate”. All adult recruitment campaigns give the chance to seek opportunities at County and District level to encourage people from all parts of our society to join the largest mixed youth organisation in the UK.

The County Team Structure

The County Commissioner is responsible for the development of Scouting in the County. This includes managing and supporting the County to run effectively and ensuring that the County provides good quality Scouting for young people and proactively supports and manages adults. Together with 3 Deputy County Commissioners (DCC) who report to the County Commissioner the County Commissioner provides a vision for the County and implements a development plan to meet it, ensuring that systems are in place to support development of Scouting.

The Deputy County Commissioner (Programme) manages the County Programme Team, which includes the Assistant County Commissioners (ACCs) for Sections (Squirrels, Beavers, Cubs, Scouts, Explorers and Network), and the International team. The team continues to support the delivery of a balanced programme (see Activities and Achievements) of activities across all youth sections at County, District, Group and Section level and encourages participation at Regional, National and International levels.

The Deputy County Commissioner (People) manages the County Training Team to deliver The Scout Association’s modular training scheme to all adults. All introductory training and compulsory renewable modules have been on line for some time now; other training is delivered both face to face and virtually. Specialist training packages are available, drawing on the wider skills of the whole adult support team to meet any emerging needs. Specialist advisers for both Special Needs and Inclusion advise, where specific issues arise, but also provide general training and the sharing of best practice in these areas.

The Deputy County Commissioner (General) supports the County team and manages the Activities teams who provide adventurous activities to young people and adults across the County.

County and District-based Active Support Units (ASUs), led by managers and supported by administrators, provide an alternative volunteering programme for adults. People who are unable, for whatever reason, to commit to regular meetings/timings can sign up to support occasional activities or events. ASUs offer an important leadership channel, as part of the Association’s “Flexible Volunteering” strategy.

Hertfordshire County Scout Council benefits from a County Administration Team which looks after day to day administration and accounting for Hertfordshire Scouts; this team now includes the County Secretary and is managed, along with the Activity Centre Staff, by the Manager, Activity Centres and Support Functions. Through this team the County continues to be well supported with not only daily administration but also the servicing of County Committees and support for the County Team in the efficient delivery of major events.

The strategic management of our Hertfordshire-based Activity Centres continues to be delivered through the Activity Centres Management Committee (ACMC), which reports into the County Executive Committee. Our Activity Centres have a team of permanent and seasonal staff, and of course our invaluable volunteer service teams.

Scouting sections:

Scouting operates in six age-based sections from 4 to 25 years old.

Squirrels (4-6)

Squirrels, our newest section are now established in a number of groups across County. The aim of Squirrels is non formal early years education and fun, which gives them an introduction to the working of the Scout movement. They can take part in a wide variety of activities, which now includes joining in Nights Away, have their own badge scheme and wear a red uniform. There are 19 dreys open across County, hopefully more in the pipeline.

Beavers (6-8)

Beavers continue to participate in a wide range of activities including games, crafts, and outdoor activities which enable them to master new skills. Their badge scheme gives them a further experience of the working of the Scout movement and shows progression from the Squirrel programme. There is the option of creating Beaver Lodges, with Lodge leaders being given the chance to start to learn leadership skills. Beaver sleepovers, both indoor and out and participation in group camps are an important part of their programme.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Cubs (8-10½)

Cubs continue to develop their skills by taking part in a wide range of activities designed to be progressive, interesting and challenging for their age range; their badge scheme also shows progression from that of the Beavers. Their activities are wide ranging include games, badge work and early skills training with a focus on time spent outdoors with the introduction of more Adventurous Activities. Leadership skills are developed by dividing the pack into sixes and appointing sixers and seconders; sixes are encouraged to work together when activities take place in smaller groups.

Scouts (10½-14)

Scouts undertake more challenging activities, developing skills in a variety of areas such as map reading, camp cooking and first aid in preparation for camp and other activities/events. Rock climbing, hiking in challenging environments, orienteering, potholing, and photography are just some of the other things they can get up to. Scouts are grouped into patrols, allowing further development of Leadership skills and a basis for small group work.

All of these skills are recognised in the badge scheme, which shows development from that offered to the cubs. A number of Scout Troops operate as Sea or Air Scouts and may achieve and retain official recognition from the Royal Navy or Royal Air Force. Such recognition is based upon the quality and professionalism of the training and specialist activities in each discipline, over and above the standard Scouting opportunities.

Explorer Scouts (14-18)

Explorer Scouts have an input into their programme and the direction of the Unit, as independence is encouraged (with support and guidance from adult leaders). There is scope for more adventurous activities like offshore sailing, hill walking, mountaineering and expeditions in the UK and internationally. Many take part in the DOE scheme (as a basis for their awards).

The running of the Young Leaders' Scheme lies within this section; young people are able to take on a leadership roles in one of the younger sections learning the skills they will need as future Leaders.

There is also the opportunity for young people not currently in scouting to join us as Young Leaders as part of the Duke of Edinburgh's Award to complete the volunteering elements of their courses or awards. Many of them stay on after their compulsory attendance periods when they find out how much fun and adventure we can provide for them.

Scout Network (18-25)

Scout Network is the top youth section of the Scouting movement. The section should be fully flexible, connecting members across the UK with universities often running their own groups. Members organise their own programme take part in a variety of activities continuing to develop the skills learnt in the younger sections. Many are also leaders within the movement.

Activities and Achievements

Scouting continues to provide "Skills For Life" for our young people; with a full return to 'normal' Scouting all activities are available and more badges can be gained. All sections offer top awards, a total of 1,858 top awards (including 8 Acorn awards for Squirrels) were recorded on the Census. 10 Explorer Scouts/Network members achieved the Queen's Scout Award (now the King's Scout Award), a superb achievement.

Adults were also successful in gaining awards, the roll of honour can be seen on the Hertfordshire Scouts website.

Other Sections and Activity Centres

International

The World Scout Jamboree will be held in the summer of 2023; During 2022 the 3 Hertfordshire Units continued to prepare; they meet regularly for training/fun events and a formal launch weekend was held in March 2023. There is also a strong IST contingent from Hertfordshire. Other trips are in the planning stages. During 2022 there were limited International Events; however at least one Explorer Unit visited Kandersteg.

Leader Training

Leader Training is now offered as a mix of both face to face and on line, reaching a large number of people. The training team continue to deal with challenges that arise and are starting to look forward to and plan for the changes to the training scheme that will come as part of The Scout Association transformation.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Archives

The County Archivist and his team visit their Well End base on a regular basis, sorting and updating the memorabilia held and continuing with their research.

Activity Centres

2022 has been a year of recovery and consolidation on the in-County sites, with our staff team being brought up to strength, with the majority of salaried posts filled by mid-year. A shortage of skilled seasonal instructors impacted the whole outdoor sector. With our focus being on delivering for our Scouting customers first, we took the difficult decision to cancel a significant number of school bookings. Whilst retaining a financially prudent approach, we tackled a significant number of maintenance and safety critical tasks across the estate.

On a positive note, we facilitated a significant number of evening visits for Scout and Guide groups, some just using the space, others booking activities. Scout camping has been slower to return, with a trend towards shorter stays and smaller camps following the guidance to focus on Group activity from the Association nationally.

At our Lochearnhead Scout Station, significant effort was put in to deliver the refurbishment phase of the centre's redevelopment. This has delivered a centre that is fit for the next generation of users. Works were completed in time for a "soft" re-opening in September of the core facilities, with works to develop 7 twin rooms on the platform and bring the old subway into use scheduled for a start in 2023.

As ever, the ACMC would like to thank our team of committed staff and volunteers, without whom we would not be able to offer the facilities and experiences that we do.

STRATEGIC AIMS AND PERFORMANCE

"Skills for Life" continues to be The Scout Association strategy, Youth Shaped Scouting is key and should be a part of everyday Scouting.

The core elements for Scouting are key to "Skills for Life", supporting young people in becoming active citizens and equipping them with skills they can use during the rest of their lives. Hertfordshire Scouts aim to be fully inclusive, maintain a youth shaped focus and make an impact on local communities.

County, Districts and Groups continue to make progress towards delivering these key strategic objectives. Membership has still not recovered to pre pandemic levels so this remains one of the County's key objectives, along with The priorities for the County also include recovering our youth membership to early 2020 levels together with a focus on recruiting new adult volunteers to take this forward. The next stage will be further growth.

Plans for the future

The trustees are of the view that the outlook for Hertfordshire Scouting remains strong, membership has increased, albeit not by as much as hoped and we continue to be seen by young people, their parents and others as highly motivated, professional and dedicated teams of people who do great things for others. Scouting is strengthening its emphasis on youth involvement in the programme (in partnership with adults), it continues to be enjoyed by more young people and adult volunteers and to reflect the diversity of the community in which we live. We continue to plan for growth, which is we can see is needed by the number of joining requests received and are looking at ways to find places for all these youngsters, and to find the adults to run the sections.

Growth: Growth has slowed, but numbers are up. Recruitment of more adults is key, an essential for the numbers of youngsters to grow. Parents are encouraged to offer their time, in whatever way they can and other areas of recruitment are being explored. Squirrel Dreys actively seek parent support, as the numbers grow hopefully adult numbers will follow.

Inclusion: We continue to aim for the demographic of adult volunteers to be more representative of the communities in which we live and to make Scouting for young people easily accessible for all. We need to continue past success in this area, with assistance and guidance from specialists we can achieve this critical objective – as naturally as possible.

Youth-Shaped: Young people should be at the heart of our decision-making processes; we encourage our Explorers to become Young Leaders, then to retain them as they become adults.. There is still a need to increase the appointment of County and District Youth Commissioners (aged 18-25) together with Youth Ambassadors (aged 14-18). Some of our Districts have enjoyed better success than others in this respect but we are continuing with our endeavours to increase the numbers of Youth Commissioners and Ambassadors.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Community Impact:

Scouting can be a key part of local communities; we plan to make a significant and relevant contribution to wider society. We enjoy a great deal of civic support throughout Hertfordshire (reflected by the number of Civic Leaders who regularly attend both our AGMs and other events) but our aim is to make a greater contribution to community projects and have a stronger voice on issues that affect young people, Scouting cannot exist in isolation and our impact can only be felt if we work closely with those at the heart of our local communities.

Financial Highlights

The Accounts for the year ended 31 December 2022 are set out on pages 16 to 30. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and in Scotland and UK General Accepted Practice as it applies from 1 January 2015. There were no material changes in to accounting policies during the year. The Charity relies substantially on funds generated from its activities, in particular those generated at its Activity Centres being reinvested for the future benefit of Hertfordshire Scouting.

The Trustees would like to thank the financial controller for her endeavours; without her diligence controlling the County finances would not be possible.

The Accounts have been prepared on a going concern basis. We continue to grow post pandemic, and use of the Activity Centres is increasing. The CIBLS loan is being repaid and the Charity continues to make use of cash flow forecasting to ensure there are sufficient funds to meet all liabilities as they fall due. All expenditure continues to be scrutinized carefully so the Trustees have concluded that there are no material uncertainties that may cause significant doubt about the ability of the Charity to continue as a going concern.

Reserves Policy & Analysis

The Trustees continue to review the reserves policy and examine HCSC's requirements for free reserves as part of the budget process annually. Free reserves are defined as the Unrestricted Funds at 31 December less reserves invested in land and buildings and other fixed tangible assets and non-liquid investments and amounts committed from those reserves at that date. Free reserves are necessary to fund innovation and provide cover for operational risk.

During the 2023 budget process it was determined that the central reserves should be a target of a minimum of £250,00.00 of unrestricted funds at 31st December and the Activity Centres should be a target of a minimum of £150,00.00 of unrestricted funds at 31st December. At the time the 2023 budget was approved HCSC was on target to achieve this and it was further resolved that any surplus from membership levy, unspent contingency or centres levy (not required to service the loan) could be used to increase reserves.

Going forward, the financial priorities remain maintaining economic sustainability, repayment of the CIBLS loan, appropriate investment in the Activity Centres and the maintaining reserves at an appropriate level.

	2022	2021
	£	£
Total Unrestricted Funds at 31st December	2,841,909	2,179,478
Less: Reserves invested in Land, Buildings and other Tangible Assets and non-liquid investments	(2,399,648)	(2,026,625)
Less: Reserves invested in non-liquid assets	(8,177)	(8,170)
Free Reserves to meet working capital requirements and for general expenditure	434,084	144,683

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2022 Continued

Auditors

Following a rebranding exercise on 15 May 2023 the trading name of the Charity's independent auditor changed from MHA MacIntyre Hudson to MHA. The Trustees will confirm the reappointment of MHA at the Annual General Meeting.

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or short fall in the realisation of the assets of the funds. This view currently remains unchanged following the 2021 budget setting process but with the ever-changing situation has been and remains under constant review by the continued use of the cash flow forecasts and monitoring of future bookings.

This report was approved by the Trustees on 5th June 2023 and signed on their behalf:



Michael Shurety
County Chair



Elizabeth Walker
County Commissioner

HERTFORDSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL

Opinion

We have audited the financial statements of the Hertfordshire County Scouts Council (the 'Charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL Continued

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in finance and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business, and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF HERTFORDSHIRE COUNTY SCOUT COUNCIL Continued

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



MHA

Statutory Auditor
London, United Kingdom

Date: 21 June 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	224,205	18,447	242,652	343,139	25,037	368,176
Charitable activities	1,312,956	-	1,312,956	204,229	-	204,229
Investment and other income	49	8	57	81	51	132
Other trading activities	15,099	-	15,099	16,729	-	16,729
TOTAL INCOMING RESOURCES	1,552,309	18,455	1,570,764	564,178	25,088	589,266
EXPENDITURE ON:						
Raising funds	6,630	-	6,630	7,378	-	7,378
Charitable activities	1,334,311	17,449	1,351,760	672,597	20,121	692,718
TOTAL EXPENDITURE	1,340,941	17,449	1,358,390	679,975	20,121	700,096
Net income	211,368	1,006	212,374	(115,797)	4,967	(110,830)
Transfer between funds	451,063	(451,063)	-	13,251	(13,251)	-
NET MOVEMENT IN FUNDS	662,431	(450,057)	212,374	(102,546)	(8,284)	(110,830)
TOTAL FUNDS BROUGHT FORWARD	2,179,478	589,806	2,769,284	2,282,024	598,090	2,880,114
TOTAL FUNDS CARRIED FORWARD	2,841,909	139,749	2,981,658	2,179,478	589,806	2,769,284

The notes on pages 19 to 30 form part of these accounts.

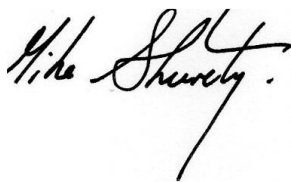
HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
FIXED ASSETS					
Tangible Assets	9	2,399,648	-	2,399,648	2,026,625
Investments	10	12,327	-	12,327	12,320
		2,411,975	-	2,411,975	2,038,945
CURRENT ASSETS					
Stock		14,102	-	14,102	18,764
Debtors	11	118,952	-	118,952	123,444
Cash at bank and in hand		914,775	139,749	1,054,524	1,166,498
		1,047,829	139,749	1,187,578	1,308,706
CREDITORS - amounts falling due within one year	12	(463,693)	-	(463,693)	(374,200)
NET CURRENT ASSETS		584,136	139,749	723,885	934,506
CREDITORS – amounts falling Due after one year	13	(154,202)	-	(154,202)	(204,167)
TOTAL NET ASSETS		2,841,909	139,749	2,981,658	2,769,284
FUNDS					
Unrestricted funds					
-Designated funds	14	2,399,648	-	2,399,648	2,026,625
-General funds	14	442,261	-	442,261	152,853
Restricted funds	14	-	139,749	139,749	589,806
		2,841,909	139,749	2,981,658	2,769,284

The notes on pages 19 to 30 form part of these accounts.

The financial statements were approved and authorised by the Trustees at the Executive Committee and signed on their behalf on 5th June 2023.



County Chairman
Michael Shurety



County Commissioner
Liz Walker

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Net cash generated in operating activities	15	383,843	291,813
Cash flows from investing activities			
Interest and dividends		57	132
Purchase of tangible fixed assets		(496,374)	(20,522)
Disposal of tangible fixed assets		500	2,500
Net cash provided by (used in) investing activities		(495,817)	(17,890)
Changes in cash and cash equivalents in the year		(111,974)	273,923
Cash and cash equivalents brought forward		1,166,498	892,575
Cash and cash equivalents carried forward		1,054,524	1,166,498

Analysis of changes in net debt.

	At 1 January 2022 £	Cash Flows £	Other Changes £	At 31 December 2022 £
Cash at bank and in hand	1,166,498	(111,974)	-	1,054,524
Debt due within one year	(374,200)	(39,528)	(49,965)	(463,693)
Debt due after one year	(204,167)	-	49,965	(154,202)
Total	588,131	(151,502)	-	(436,629)

The notes on pages 19 to 30 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Accounting

Hertfordshire County Scouts Council is a UK registered charity whose registration numbers are England & Wales 302606 and Scotland SC039650. The registered address is HCSC Scout Activity Centre, Well End Road, Borehamwood, WD6 5PR. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) revised October 2019 and the Financial Reporting Standard applicable in the United Kingdom, Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and UK General Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the Financial Statements is the pound sterling (£) and the financial statements are rounded to the nearest £.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income and Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and will probably receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of membership, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts as the hours cannot be quantified.
- Investment income is included when receivable.
- Income resources from charitable trading activity are accounted for when earned
- Income from charitable activities are included when the activities have been provided
- Government grants income that are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grants.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Termination benefits, including redundancy payments are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

1. ACCOUNTING POLICIES (Continued)

Membership Subscriptions

Subscriptions for the year 2022 were levied at the following rates: -

The Scout Association	£34.50 (2021: £28.50)
Hertfordshire County Scout Council (HCSC)	£13.50 (2021: £13.50)

A rebate of 50p was allowed on all subscriptions paid to The Scout Association by the due date. It is the policy of Hertfordshire County Scout Council that this should be deducted from the amount paid by the Districts when the full amount is paid over by a date determined by HCSC prior to the due date.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on a straight line basis on all tangible fixed assets, other than the freehold land, at rates calculated to write off the cost of each asset over its estimated useful life: -

Permanent Buildings	2%	Mountaineering Equipment	20%
Temporary Buildings	10%	Motor Vehicles	25%
Office Equipment and Computers	20%		
Glider, Boats and Canoes	15%		

The capitalisation threshold for the charity is set at £500.

Stock

Stocks have been valued at the lower of cost and net realisable value.

Pension contributions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Going Concern

The accounts have been prepared on a going concern basis, no material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. The Trustees have prepared and reviewed appropriate and detailed forecasts that covers the required period of the foreseeable future being at least twelve months from signing the financial statements. This has involved considering the solvency and liquidity through the preparation cashflow forecasts and have examined scenarios to consider if any material uncertainties exist. The findings have not changed their view on the charity's going concern position.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

1. ACCOUNTING POLICIES (Continued)

Taxation

Hertfordshire County Scout Council is a charity within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Charity about the future or that are otherwise uncertain.

Estimates are made taking into account historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

The items in the Charity's Balance Sheet as at the 31 December 2022 for which there is a risk of adjustment in the following financial year are:

- Depreciation of Property Equipment and Vehicle Assets which are depreciated based on their estimated useful lives.

2. DONATIONS AND LEGACIES

	2022		2021	
	£	£	£	£
Membership subscriptions		624,623		578,853
Less: Paid on to The Scout Association		(448,948)		(420,984)
		<hr/>		<hr/>
Net membership subscription retained		175,675		157,869
<i>Donations</i>				
- General Fund	39,863		58,142	
- Restricted Funds	18,447	58,310	25,037	83,179
	<hr/>		<hr/>	
Grants				
- Unrestricted				
Coronavirus Job Retention Scheme		-		34,870
Small Business Grant		8,667		92,258
		<hr/>		<hr/>
		242,652		368,176
		<hr/> <hr/>		<hr/> <hr/>

The charity received Government grants during the year totalling £8,667 (2021 £127,128) which, as detailed above, related to Coronavirus Job Retention Scheme and small Business Grant Funding. There were no unfulfilled conditions at the year end.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

3. CHARITABLE ACTIVITIES INCOME

	2022 £	2021 £
Activity Centres	988,764	187,298
Training and other sections	9,850	16,258
Jamboree	243,667	-
6-14 Section	38,237	-
14-25 Section	31,675	-
Other Sundry Income	763	673
	1,312,956	204,229

4. INVESTMENT AND OTHER INCOME

	2022 £	2021 £
Bank Interest	57	132
	57	132

5. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Lottery income	15,099	16,729
	15,099	16,729

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

	Activities Undertaken Directly 2022 £	Support Costs 2022 £	Depreciation and loss on disposal 2022 £	Total 2022 £
Activity centres	771,380	104,463	101,522	977,365
Training and other sections	248	1,117	21,328	22,693
Jamboree	243,173	25,743		268,916
6-14 Section	27,523	4,040	-	31,563
14-25 Section	30,428	3,346	-	33,774
Restricted funds	17,449	-	-	17,449
	1,090,201	138,709	122,850	1,351,760

	Activities Undertaken Directly 2021 £	Support Costs 2021 £	Depreciation and loss on Disposal 2021 £	Total 2021 £
Activity centres	388,767	111,676	130,747	631,190
Training and other sections	20,193	9,659	11,555	41,407
Restricted funds	20,121	-	-	20,121
	429,081	121,335	142,302	692,718

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

6. GENERAL FUNDS EXPENDITURE (continued)

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)	2022 £	2021 £
Support Costs		
Wages, Pensions and National Insurance	89,659	79,358
Printing, stationary, postage, telephone and computer costs	10,042	8,845
Legal and professional	6,737	6,704
Governance costs	18,371	14,210
Other costs	13,900	12,218
	138,709	121,335
Governance Costs		
	2022	2021
	£	£
Trustee expenses	5,371	610
Audit fee	13,000	13,600
	18,371	14,210

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity considers its Key Management Personnel comprises its Trustees and Activity Centre Manager. The total amount of employee benefits received by Key Management Personnel amounted to £71,661 (2021: £11,031).

One Trustee Claire Stevens was paid as an employee during the year. The role performed was that of County Secretary. The amount of remuneration was £12,461 and pension contributions of £Nil (2021: remuneration £11,031 and pension contributions £Nil). The Scout Association regulations laid down in the Policy, Organisation and Rules (POR) allow for this position to be remunerated.

No Trustees are accruing pension arrangements (2021: none)

The following expenses were reimbursed to 6 Trustees (2021: 2)

Trustees during the year:-

	2022 £	2021 £
Travelling and accommodation	2,679	-
Subscriptions	-	362
Computer hardware & software	-	248
Catering	49	-
Medical supplies	172	-
Repairs and maintenance	2,507	-
	5,407	610

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

8. STAFF COSTS

	2022 £	2021 £
Salaries and wages	382,224	242,498
Social Security costs	23,059	19,343
Pension costs	10,873	8,201
	<hr/>	<hr/>
	416,156	270,042
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of more than £60,000.

The average number of employees, analysed by functions are:	2022	2021
Activity Centres - Managers and Employees		
- Full time	7	7
- Part time	15	2
Administration		
- Full time	1	-
- Part time	4	3

9. TANGIBLE ASSETS AT COST

	Land £	Freehold Property £	Leasehold Property £	Equipment £	Vehicles £	Total £
Cost						
1 January 2022 b/f	1,062,291	2,086,940	243,648	873,121	58,515	4,324,515
Additions	-	461,308	16,157	13,409	5,500	496,374
Disposals	-	(13,132)	(28,000)	(80,074)	(4,050)	(125,256)
31 December 2022	1,062,291	2,535,116	231,805	806,456	59,965	4,695,633
Depreciation						
1 January 2022 b/f	-	1,296,384	121,503	827,077	52,926	2,297,890
Charge for the year	-	66,505	4,037	25,441	2,610	98,593
Disposals	-	(2,484)	(14,000)	(80,074)	(3,940)	(100,498)
31 December 2022	-	1,360,405	111,540	772,444	51,596	2,295,985
Net Book Value						
31 December 2022	1,062,291	1,174,711	120,265	34,012	8,369	2,399,648
Net Book Value						
31 December 2021	1,062,291	790,556	122,145	46,044	5,589	2,026,625

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

9. TANGIBLE ASSETS AT COST (continued)

The Council is the beneficial owner of freehold property at Phasels Wood, Tolmers and Lochearnhead Station and of leasehold interests at Tolmers (Peters Wood), Well End and Harmergreen Wood. The freehold property and leasehold interests are vested in The Scout Association Trust Corporation as Trustees for the Council, except that Lochearnhead Station is vested in the County Chairman, County Commissioner and County Secretary as Trustees under Scottish law. All freeholds and leasehold property comprise the sites and locations of the Council's Activity Centres.

The agreement to purchase the sites at Phasels Wood and Tolmers in 2010 contains a clause whereby if within 40 years of the purchase the use of the Property is changed from use as a campsite and activity centre or planning permission is obtained for change of use of the site from a campsite and activity centre then 50% of the profit adjusted by inflation will be payable to the Scout Association.

10. INVESTMENTS

	2022 £	2021 £
Orchard Farm Activity Centre*	8,177	8,170
Premium Bonds**	4,150	4,150
	<hr/>	<hr/>
	12,327	12,320
	<hr/> <hr/>	<hr/> <hr/>

*Hertfordshire County Scout Council managed the Activity Centre, Orchard Farm, jointly with Hertfordshire Guides. The investment represents 50% of the net assets and has been incorporated into the consolidated accounts. The lease has now come to an end and the site is no longer being used for Scouting purposes. Please refer to Note 18 regarding any contingent liability.

** The Premium bonds are held in the name of a nominee.

11. DEBTORS

	2022 £	2021 £
Trade Debtors	47,090	78,117
Prepayments and accrued income	71,862	45,327
	<hr/>	<hr/>
	118,952	123,444
	<hr/> <hr/>	<hr/> <hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2022 £	2021 £
Trade Creditors	66,716	48,998
Taxes and Social Security	27,824	28,929
Accruals and deferred income	306,096	245,201
Other Creditors	13,057	5,239
Bank Loan	50,000	45,833
	463,693	374,200
Deferred Income included the above figure is as follows:		
Brought forward	214,312	200,998
Additions	157,356	146,075
Released	(186,558)	(132,761)
	185,110	214,312

Deferred Income relates to deposits that were received for future activities.

13. CREDITORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2022 £	2021 £
Bank loan - falling due in less than 5 years	154,202	200,000
Bank Loan - falling due after five years	-	4,167
	154,202	204,167

The bank loan was approved and issued in January 2021 and is repayable over the following six years. In the first year there was a repayment of capital and interest holiday. Thereafter there are 60 monthly payments. The interest is charged at a floating rate based on a minimum of 2.99%. The loan has not been secured against any property on the charity.

14. FUNDS	1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2022 £
Unrestricted Funds					
General fund	548,090	192,997	(161,001)	(373,023)	207,063
Training and other sections	154,248	323,430	(307,039)	-	170,639
Activity Centres	(549,485)	1,035,883	(872,902)	451,063	64,559
	152,853	1,552,310	(1,340,942)	78,040	442,261
Designated Funds					
Tangible Fixed Asset Fund	2,026,625	-	-	373,023	2,399,648
	2,179,478	1,552,310	(1,340,942)	451,063	2,841,909

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

14. FUNDS (continued)

	1 January 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2022 £
Restricted funds					
Appeal Andaman & Nicobar	8,365	-	(125)	-	8,240
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	469,306	8	(6,262)	(443,515)	19,537
Malibeni 2020 Expedition	1,511	-	-	-	1,511
Scouts Against Malaria	3,516	-	-	-	3,516
Well End Restricted (1)	30,200	-	-	-	30,200
Well End Restricted (2)	7,548	-	-	(7,548)	-
Other Funds	21,597	18,447	(11,062)	-	28,982
	589,806	18,455	(17,449)	(451,063)	139,749
Total	2,769,284	1,570,765	(1,358,391)	-	2,981,658

The transfers between funds represents designated fund movements regarding Tangible Fixed Assets allocated from the general fund. There have also been restricted funds applied that have resulted in the terms of the funding being fulfilled and the value thereby becoming unrestricted.

Designated Fund

Tangible Fixed Asset Fund - This is a designated fund that has been set aside to represent the net book value of the tangible fixed assets.

Restricted Funds

- Andaman & Nicobar - This fund represents donations collected to help the people of the Andaman & Nicobar Islands in the wake of the Tsunami.
- Phasels Wood Jubilee - This fund is for the development of the bottom field at Phasels Wood.
- Lochearnhead Station - This fund is to promote mountain leadership training, to give assistance to Scouts to attend courses related to this, to maintain and develop Lochearnhead Scout Station.
- Malibeni 2020 Expedition - This funding is for a trip to Malibeni .
- Other Fund - This includes the Appeal Fund which was set up for the capital refurbishment of the Activity Centres.
- Scouts against Malaria - This was set up to help towards Malaria.
- Well End Restricted (1) - This is money that has been donated towards the Well End Building Appeal.
- Well End Restricted (2) - This is money that has been donated towards the Well End entrance gates.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

14. FUNDS (continued)

Below is the comparative figures:-

	1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2021 £
Unrestricted Funds					
General fund	365,544	181,926	(132,608)	133,228	548,090
Training and other sections	165,840	16,261	(27,853)	-	154,248
Activity Centres	(416,051)	365,991	(512,676)	13,251	(549,485)
	115,333	564,178	(673,137)	146,479	152,853
Designated Funds					
Tangible Fixed Asset Fund	2,159,191	-	-	(132,566)	2,026,625
Covid Fund	7,500	-	(6,838)	(662)	-
	2,166,691	-	(6,838)	(133,228)	2,026,625
	2,282,024	564,178	(679,975)	13,251	2,179,478
Restricted funds					
Appeal Andaman & Nicobar	9,149	1	(785)	-	8,365
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	477,565	300	(8,559)	-	469,306
Malibeni 2020 Expedition	4,011	-	(2,500)	-	1,511
Scouts against Malaria	6,516	-	(3,000)	-	3,516
Well End Restricted (1)	30,000	200	-	-	30,200
Well End Restricted (2)	-	17,345	-	(9,797)	7,548
Other funds	23,086	7,242	(5,277)	(3,454)	21,597
	598,090	25,088	(20,121)	(13,251)	589,806
Total	2,880,114	589,266	(700,096)	-	2,769,284

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds	212,374	(110,830)
Add back depreciation charge	98,593	154,907
Deduct profit/(loss) on disposal	24,258	(2,500)
Deduct interest income shown in investing activities	(57)	(132)
Deduct gains/add back losses on investments	(7)	(2)
Decrease in stock	4,662	880
Decrease (increase) in debtors	4,492	(32,561)
Increase in creditors	39,528	282,051
Net cash generated in operating activities	383,843	291,813

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Continued

16. PENSION

The charity operates a defined contribution scheme, the amounts due for the year amounted to £10,873 (2021: £8,201) and the balance outstanding as at the 31 December 2022 amounted to £12,329 (2021: £4,718).

17. LEASES

The total future minimum lease payments under non-cancellable leases are payable as follows:

<u>Land and Buildings</u>	2022	2021
	£	£
Within one year	3,320	3,320
After one year but within five years	13,280	13,280
Greater than five years	47,560	50,880

Lease payments totalling £3,320 (2021: £5,730) have been recognised as an expense on the Statement of Financial Activities.

18. CONTINGENT LIABILITY

The Scout Council together with Hertfordshire Girl Guides as participants in the Hertfordshire County Scout and Guide Council (HCS&GC), formed by the Girl Guides Association under its Royal Charter of Incorporation, were the beneficial lessees of Orchard Farm. In the unlikely and unexpected event that claims arise from the Lessor for dilapidations and other costs these liabilities will first be met out of the residual funds held by HCS&GC which amount to £16,354 at 31 December 2022. If this amount proved to be insufficient an unquantifiable liability would fall jointly on the Scout Council and Hertfordshire Girl Guides. The lessor has five years and three months to make a claim which will crystallise in March 2028. After this date the residual funds will be shared equally between the Scouts and Guides.

19. NET ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	2022
	General	Designated		Total
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,399,648	-	2,399,648
Investments	12,327	-	-	12,327
Current Assets				
Stock	14,102	-	-	14,102
Debtors	118,952	-	-	118,952
Cash at bank and in hand	914,775	-	139,749	1,054,524
Creditors				
Amounts falling due within one year	(463,693)	-	-	(463,693)
Amounts falling due after one year	(154,202)	-	-	(154,202)
Total Net Assets	442,261	2,399,648	139,749	2,981,658

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 Continued

19. NET ASSETS BY FUND (Continued)

Comparative figures:

	Unrestricted Funds		Restricted Funds	2021 Total
	General	Designated		Total
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,026,625	-	2,026,625
Investments	12,320	-	-	12,320
Current Assets				
Stock	18,764	-	-	18,764
Debtors	123,444	-	-	123,444
Cash at bank and in hand	576,692	-	589,806	1,166,498
Creditors				
Amounts falling due within one year	(374,200)	-	-	(374,200)
Amounts falling due after one year	(204,167)	-	-	(204,167)
Total Net Assets	152,853	2,026,625	589,806	2,769,284

20. RELATED PARTY TRANSACTIONS

Unrestricted donations of £475 (2021: £500) and restricted donations of £4,000 (2021: Nil) were received from four Trustees during the year. The restricted donation was received from Richard Watson for the purpose of contributing towards the insurance of the sailing section. Remuneration paid to the County Secretary is detailed in note 7.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302606

Accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

**(Registered Charity Numbers:
England and Wales 302606, Scotland SC039650)**

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

CONTENTS	PAGE
Trustees and Advisers	2 and 3
Trustees' Report	4 --- 13
Independent Auditors Report	14 --- 16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 --- 30

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2021.

REGISTERED CHARITY NUMBER - ENGLAND & WALES **302606**
REGISTERED CHARITY NUMBER - SCOTLAND **SC039650**

TRUSTEES

The persons named below served as Trustees during the period 1 January 2021 to the date of this report unless otherwise indicated.

COUNTY COMMISSIONER	Liz Walker
COUNTY CHAIR	Michael Shurety
DEPUTY COUNTY COMMISSIONER (Nominated)	Dan Nathan
COUNTY SECRETARY	Claire Stevens
COUNTY TREASURER	Frank Monnington
COUNTY YOUTH COMMISSIONER	Kayleigh Malone (from Nov 2021)
OTHER NOMINATED MEMBERS	Dave Pullen Safety & Safeguarding Awareness Co-ordinator Mark Jefferson ACMC Chair (from June 2021)
ELECTED MEMBERS	Steve Lindsay, MBE Nigel Reed Geoffrey Kavanagh Nick Nieder (until June 2021) Mark Jefferson (until June 2021) Ashley Cordell Ian Grahame (from June 2021) Richard Watson (from June 2021)
CO-OPTED MEMBERS	Nick Neider (from June 2021)

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS

MHA MacIntyre Hudson LLP
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

PRINCIPAL BANKERS

Barclays Bank PLC.
78 Turners Hill
Cheshunt
EN8 9BW

MANAGEMENT ACCOUNTANTS

PKW Accountancy Limited
Chartered Accountants
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

TRUSTEES FOR PROPERTY: ENGLAND AND WALES

The Scout Association
Trust Corporation
Gilwell House
Gilwell Park
London
E4 7QW

TRUSTEES FOR PROPERTY: SCOTLAND

County Commissioner
County Chair
County Secretary
C/o Campbell Riddell Breeze Paterson
Solicitors
229 Fenwick Road
Giffnock
Glasgow
G46 6JQ

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021

Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association and a registered charity established as an independent charity under the umbrella of The Scout Association Royal Charter. It operates in accordance with the provisions of the Charities Act 2011 and The Scout Association's regulations laid down in *Policy, Organisation and Rules (POR)*, which are subject to change from time to time and include an operational constitution for Scout Counties. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

The purpose of the Charity is the promotion and development of Scouting in Hertfordshire, and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed their aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria both for the advancement of education and the advancement of citizenship and community development.

The Charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society; this benefit is directly linked to the purpose of Scouting. Hertfordshire Scouts is part of a national movement open to young people aged 4 – 25 and adults willing to make the Scout Promise. The benefits of Scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.

Our Activity Centres normally provide facilities and courses for a wide variety of youth groups, schools, educational and ethnic establishments to experience Scouting; during 2021 there was a gradual reopening as the effects of the Coronavirus pandemic reduced.

Governance

The Charity is governed by the County Executive Committee, who are the Trustees; it meets as a minimum, four times a year. The County Executive Committee consists of:

Ex officio, The County Commissioner, County Chair, County Secretary, County Treasurer, and County Youth Commissioner.

Persons nominated under POR 5.16e: annually by the County Commissioner in consultation with the County Chair and confirmed at the Annual General Meeting. The latter group includes the Deputy County Commissioner (General) and may not exceed the number of elected members.

Six persons nominated and elected from the membership of and by the members of the Hertfordshire County Scout Council (HCSC); two of whom are elected annually to serve for a three-year period retiring by rotation at the Annual General Meeting in the third year. The membership of HCSC is determined under POR 5.16e. When seeking nominations annually the Executive Committee outline specific skills which would be of value to the Executive, however as this is an open election, any member of HCSC being able to nominate either themselves or another member this is a 'wish list' rather than a requirement. The process is in line with Scouting POR.

Young people: Young people aged 18-25 are encouraged to put themselves forward to serve as nominated members of the Executive Committee. The nomination of young people by the County Commissioner (in conjunction with the County Chair) requires approval at the Annual General Meeting or, if appointed between Annual General Meetings, the approval of the Executive Committee. The young people representatives have full participation and voting rights on the Executive Committee. Ideally one young person is elected at the Annual General Meeting, or where applicable nominated by the Executive Committee, to represent Hertfordshire as its nominated Youth Member on the Council of The Scout Association.

Co-opted members: Persons may be appointed to bring specific skills or experience to the Executive Committee.

Members of the Executive Committee are required by the Scout Association to undertake appropriate training, which is available online. New Trustees would not only be required to compete this they would be supported with a personalised induction programme, designed to reflect their individual needs based on their prior experiences.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021

Continued

The Regional Commissioner has the right of attendance at the County Executive Committee as do the County's Nominated Member(s) on the Council of The Scout Association, if not already a Member(s).

Routine management and administration are delegated to a Standing Committee, which meets at least once a month, leaving the Executive Committee able to concentrate on the overall strategy and long-term planning. During the early months of 2021 the Standing Committee regularly met fortnightly via Zoom to closely monitor the impact of the pandemic. Other matters including most aspects of young person and adult training and management of the Activity Centres are delegated to Sub-Committees which in turn report to and make recommendations for consideration by the Executive Committee. Oversight of the Charity's finances is delegated to a Finance Sub-Committee, which likewise reports to and makes recommendations for consideration by the Executive Committee. The Staff team is led by the Manager, Activity Centres and Support Functions.

The Executive Committee is supported by specialists with expertise in specific areas including young people and adult training at both County and District levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

Over the last year the Standing Committee has gradually met less frequently as the challenges arising from and the impact of, the Covid 19 pandemic have reduced. There has still been full budget monitoring, on-going review of finances, an overview of grants claimed, and support for the work needed to allow our Activity Centres to reopen. Meetings have now reverted to once a month.

Regular reports of the financial effect of Covid-19 are still being made to the full Executive as the Trustees continue to respond to the serious implication of the ever-changing situation. The aim is ensuring on-going financial stability; the steps taken along with these reviews should be sufficient for the Charity to still be a viable going concern now face-to-face Scouting and our regular operations have resumed.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and apply them consistently.
- 2) observe the methods and principles in the Charities 2019 SORP(FRS102).
- 3) make judgements and estimates that are reasonable and prudent.
- 4) follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- 5) prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity, enabling them to ensure that the financial statements comply with the Charities Act 2011 and Trustee Investment (Scotland) Act 2009, the Charities Accounts (Scotland) Regulations 2006 as amended and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information including that on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Safeguarding Policy

The Trustees have appointed a Safeguarding Adviser to lead on safeguarding and advise members and committees as required. It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm. As a County we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

Health and Safety Policy

The Trustees have appointed one of their number to advise members and Districts and to scrutinize compliance with health and safety legislation and practice. Additionally, external advisors have been appointed to advise on compliance with health and safety legislation and good practice at our Activity Centres. It is the Trustees' policy to provide Scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in *POR*.

Risk Assessment

The Charity has adopted the Charity Commission's recommended model, utilising five categories, to assess, manage and review the risks it faces. A risk management policy and register (reviewed annually) is approved and monitored by the Trustees. The principal risks primarily relate to the potential for financial loss, business interruption, the health and safety of our membership and the damage to the reputation to Scouting both within Hertfordshire and nationally. Each risk has a designated 'Risk Owner' and, if assessed as requiring a 'fix', an 'Action Owner'.

In addition, the Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Standing Committee and through regular reporting to the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in "designated activities" with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Data Protection

The Charity has updated its Privacy and Data Protection Policies for both Scouting Operations and Activity Centre Business as they have different implications for the Charity and our customers. The Trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Hertfordshire. A Data Protection Officer has been appointed and the policies are available on our website. The County Team has been regularly reminded of the implications of these policies and to make changes to their processes where necessary. The Charity will be reviewing the different teams regularly to ensure they are complying with the policies.

Volunteer Statement

The Charity is almost completely dependent on volunteers; most volunteers hold defined roles within Scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the County, its Districts and Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Executive Committees are required to undergo compulsory formal training appropriate to their roles.

As always we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Hertfordshire, particularly in rising to the numerous challenges of the pandemic. The commitment of our adult teams at a County, District and Group level is immense and, we know that our young people benefit immeasurably from this generosity.

Pension Statement

The Trustees employ a number of staff both in County Office and at its Activity Centres. Those employees who are not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation. The County is a participating employer within The Scout Association's Personal Pension Plan.

Policy for Remuneration of Key Management Personnel

Key management personnel for 2021 are comprised of Trustees. The County Secretary is now a paid member of staff, as permitted by Scouting *POR*. Pay is set to reflect that paid to others holding a similar role in other counties. All Key Management Personnel are required to complete declarations relating to both conflict of interests and any related party transactions.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

REVIEW OF THE YEAR

A census is completed annually at 31 January covering all sections all Groups across all Districts and the County.

- At 31 January 2022 overall membership was 17,508, an increase of 1,188 over 2021.

The numbers reported through the census over the last 5 years are as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Youth Membership					
Squirrels	17				
Beavers	3,402	2,704	3,793	3,834	3,870
Cubs	4,351	4,004	4,787	4,824	4,949
Scouts	3,893	3,708	4,087	4,009	3,933
Explorers	1,350	1,278	1,575	1,408	1,453
Youth Membership (under 18)	13,013	11,694	14,242	14,075	14,205
Scout Network	348	318	469	383	393
Total Youth Members	13,361	12,012	14,711	14,458	14,598
Leadership	2,190	2,150	2,874	2,794	2,884
Organisational Support	1,957	2,158	1,968	2,094	2,144
Total Membership	17,508	16,320	19,553	19,346	19,626
Number of Sections					
Squirrel Dreys	1				
Beaver Colonies	208	208	212	214	213
Cub Packs	220	220	223	222	227
Scout Troops	189	194	194	189	182
Explorer Scout Units	66	63	62	63	58
Scout Networks	16	16	17	16	17
Active Support Units	50	52	47	51	39
Groups	173	174	174	175	173
Districts	18	18	18	18	18

Numbers this year have increased following the drop (due to the pandemic) in 2021. Face to Face Scouting has restarted, more quickly in some areas, but now all should be back to actual meetings. This is reflected in the numbers of young people, an increase of over 1000 from 2021. Waiting lists are still an issue, there are 3,602 young people recorded on the census as waiting for places and recruitment of additional adult leaders has to be a priority.

After a period of trials in some areas of the country The Scout Association have launched a new section; Squirrel Dreys, for members aged 4-6. One was active in Hertfordshire at the time of the census, with 6 more registered and in the process of opening. Hopefully this will be another area of growth.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

The inclusion element of the national Scouting strategy remains unchanged, charging all Groups and Units with the task of “being reflective of the communities in which we operate”. All adult recruitment campaigns give the chance to seek opportunities at County and District level to encourage people from all parts of our society to join the largest mixed youth organisation in the UK.

The County Team Structure

The County Commissioner is responsible for the development of Scouting in the County. This includes managing and supporting the County to run effectively and that the County provides good quality Scouting for young people and proactively supports and manages adults. Together with 3 Deputy County Commissioners (DCC) who report to the County Commissioner the County Commissioner provides a vision for the County and implements a development plan to meet it, ensuring that systems are in place to support development of Scouting.

The Deputy County Commissioner (Programme) manages the County Programme Team, which includes the Assistant County Commissioners (ACCs) for Sections (Squirrels, Beavers, Cubs, Scouts, Explorers and Network), and the International team. The team continues to support the delivery of a balanced programme (see Activities and Achievements) of activities across all youth sections at County, District, Group and Section level and encourages participation at Regional, National and International levels.

The Deputy County Commissioner (People) manages the County Training Team to deliver The Scout Association’s modular training scheme to all adults. Whilst all introductory training and compulsory renewable modules have been on line for some time over the period of the pandemic other training moved on line; face to face training is restarting but several modules have remained on line. Specialist training packages are also developed, drawing on the wider skills of the whole adult support team to meet any emerging needs. Specialist advisers for both Special Needs and Inclusion advise, where specific issues arise, but also provide general training and the sharing of best practice in these areas.

The Deputy County Commissioner (General) supports the County team and manages the Activities teams who provide adventurous activities to young people and adults across the County.

County and District-based Active Support Units (ASUs), led by managers and supported by administrators, provide an alternative volunteering programme for adults. People who are unable, for whatever reason, to commit to regular meetings/timings can sign up to support occasional activities or events. ASUs offer an important leadership channel, as part of the Association’s “Flexible Volunteering” strategy.

Hertfordshire County Scout Council benefits from a County Administration Team which looks after day to day administration and accounting for Hertfordshire Scouts; this team now includes the County Secretary and is managed, along with the Activity Centre Staff, by the Manager, Activity Centres and Support Functions. Through this team the County continues to be well supported with not only daily administration but also the servicing of County Committees and support for the County Team in the efficient delivery of major events.

The strategic management of our Hertfordshire-based Activity Centres continues to be delivered through the Activity Centres Management Committee (ACMC), which reports into the County Executive Committee. Our Activity Centres have a team of permanent and seasonal staff, and of course our invaluable volunteer service teams.

Scouting sections:

Scouting operates in six age-based sections from 4 to 25 years old.

Squirrels (4-6)

Squirrels are our newest section, our youngest members. The aim of Squirrels is non formal early years education and fun, which gives them an introduction to the working of the Scout movement; they can take part in a wide variety of activities, have their own badge scheme and wear a red uniform. At the time of the census there was one active drey in Hertfordshire with more planning their opening.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

Beavers (6–8)

Beavers take part in a wide range of activities including games, crafts, and outdoor activities which enable them to master new skills. They work towards a variety of badges giving them a further experience of the working of the Scout movement and showing progression from the Squirrel programme. They are the youngest section to take part in Nights Away experiences, both camping and indoors.

Cubs (8-10½)

Cubs take part in a wider range of activities designed to be progressive, interesting and challenging for their age range; their badge scheme also shows progression from that of the Beavers. Their activities include games, badge work and early skills training with a focus on time spent outdoors. A Cub Pack is split into smaller teams called "Sixes", which are lead by a "Sixer" and supported by a "Seconder".

Camps and introductions to adventurous activities are part of the normal Cub programme.

Scouts (10½–14)

A Scout Troop consists of small units of six to eight Scouts called Patrols, led by a Patrol Leader, supported by an Assistant Patrol Leader. Outdoor activities feature prominently, with the highlight usually being camping. Scouts learn and develop various skills, such as map reading, camp cooking and first aid in preparation for camp and other activities/events. Rock climbing, hiking in challenging environments, orienteering, potholing, and photography are just some of the other things they can get up to.

All of these skills are recognised in their badge scheme, which shows development from that offered to the cubs. A number of Scout Troops operate as Sea or Air Scouts and may achieve and retain official recognition from the Royal Navy or Royal Air Force. Such recognition is based upon the quality and professionalism of the training and specialist activities in each discipline, over and above the standard Scouting opportunities.

Explorer Scouts (14–18)

At this level independence is encouraged; Explorer Scouts have an input into the programme and direction of the Unit, with support and guidance from adult leaders. There is scope for more adventurous activities like offshore sailing, camping, performing, parascending, mountaineering and expeditions in the UK and internationally. New skills are learnt in a wide range of fields.

An important part of the the section is the Young Leaders' Scheme, where young people are able to take on a leadership role in one of the younger sections learning the skills they will need as future Leaders.

A proportion of Young Leaders join us directly and temporarily from the Duke of Edinburgh's Award or vocational training, to complete the volunteering elements of their courses or awards. Many of them stay on after their compulsory attendance periods when they find out how much fun and adventure we can provide for them.

Scout Network (18-25)

Scout Network is the fifth section of the Scouting movement. Flexibility is key; the Scout Network connects members across the Uk with universities often running their own groups. Scout Network members organise their own programme take part in a variety of activities continuing to develop the skills learnt in the younger sections. Many are also leaders within the movement.

Activities and Achievements

Scouting provides "Life Changing Adventures" and "Skills For Life" for our young people and Hertfordshire aims to be at the forefront of this delivery. 2021 started with online Scouting; March saw the start of a return to more 'normal' ways of operating with the beginning of the return to Face to Face scouting, initially outdoors only with a return to indoors in April.

As always our young people and adult volunteers carried on and were quick to adapt; the balanced programme ran face to face in a Covid secure way, some groups continuing online for longer than others. Restrictions continued to change but Scouting adapted, camps were held and badges/awards presented. A total of 1,483 top awards were recorded on the Census.

Across the whole county there were positive stories of how Scouting had kept going, with plans being put in place for 2022, which all hope will be a more normal year.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

Other Sections and Activity Centres

International

Our International Team has had a quiet year with no expeditions; however they are actively looking ahead and planning for the future as the world starts to open again. They are currently planning for the World Jamboree, planned for 2023 in South Korea.

Leader Training

Leader Training had moved online, but is now returning to Face to Face where possible. The Training Team continue to work hard to offer the modules needed for leaders to keep their skills updated. Training for Adventurous Activities will restart as soon as possible.

Archives

The County Archivist and his team are now returning to their base at Well End, sorting memorabilia collected during the lockdowns.

Activity Centres

We re-opened our Centres at Easter, with the initial focus being on supporting groups with the return to Scouting. This was initially with evening and weekend visits, with residential activity starting back up in July.

We supported this activity with a limited core team of staff and our volunteer service teams. Our focus has been on maintenance to support the re-opening of our indoor accommodation, with building capacities reduced to meet the Covid Guidance. From September onwards our accommodation was booked most weekends.

In December the trustees met and approved the development work to be undertaken at Lochearnhead Scout Station, with builders scheduled to start work in January 2022. Once approved by the trustees, planning and Scottish building warrant applications were submitted – with planning approval received in January 2022.

The trustees would like to recognise the significant efforts that have gone into re-opening our Centres, both from the limited staff team we retained and our Active Support Units and thank them all for their continued support.

STRATEGIC AIMS AND PERFORMANCE

In May 2018 The Scout Association launched its 2018 to 2023 strategy, "Skills for life", which set out an ambitious plan and vision for the future of Scouting; with the arrival of the pandemic the strategy was extended to 2025. This strategy reinforced the core elements of helping Scouting grow by being more inclusive, maintaining a youth shaped focus and making a bigger impact on local communities. The overall aim remains to prepare young people to become active citizens and equip them better with skills they can use during the rest of their lives.

Before Covid the County, Districts and Groups were making significant progress towards delivering these key strategic objectives. As we come out of the pandemic and relaunch our programmes and events we are also returning to delivering these key objectives. The priorities for the County also include recovering our youth membership to early 2020 levels and a focus on recruiting new adult volunteers to take this forward. The next stage will be further growth.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

Plans for the future.

The outlook for Hertfordshire Scouting remains strong, membership is increasing as we continue to be seen by young people, their parents and others as highly motivated, professional and dedicated teams of people who do great things for others. Going forward Scouting will be shaped by young people in partnership with adults, be enjoyed by more young people and adult volunteers and reflect the diversity of the community in which we live. As we come out of the the pandemic we are planning for growth; we continue to receive joining requests (evidenced by the waiting lists shown in the census figures) and are looking at ways to find places for all these youngsters, and to find the adults to run the sections.

Growth: We are continuing to grow our way out of the pandemic. Plans are in hand for recruitment of more adults, an essential for the numbers of youngsters to grow. Where Groups have used on line tools to keep Scouting active parents have had to be more closely involved; let's hope we can further develop this interest to bring more adults on board. Squirrel Dreys are starting to open, bringing more youngsters into the movement. Parents are encouraged to get involved and hopefully this will also bring in more adults.

Inclusion: Our aim is for the demographic of adult volunteers to be more representative of the communities in which we live and to make Scouting for young people easily accessible for all. We need to continue past success in this area, with assistance and guidance from specialists we can achieve this critical objective – as naturally as possible.

Youth-Shaped: This objective is designed to place our young people at the heart of our decision-making processes and to encourage them to become Young Leaders, then to retain them as they become adults.. There is also a need to increase the appointment and support of County and District Youth Commissioners (aged 18-25) together with Youth Ambassadors (aged 14-18). Some of our Districts have enjoyed moderate success in this respect and 2021 saw the appointment of our first County Youth Commissioner. We are continuing with our endeavours to increae the numbers of Youth Commissioners and Ambassadors.

Community Impact:

Scouting has its roots in the local communities where we meet and our aim in coming years is to make a significant and relevant contribution to wider society. We already enjoy a great deal of civic support throughout Hertfordshire (reflected by the number of Civic Leaders who again attended our on-line AGM last year) but our aim is to make a greater contribution to community projects and have a stronger voice on issues that affect young people, Scouting cannot exist in isolation and our impact can only be felt if we work closely with those at the heart of our local communities.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

Financial Highlights

The Financial Statements for the year ended 31 December 2021 are set out on pages 17 to 31. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and in Scotland and UK General Accepted Practice as it applies from 1 January 2015. There were no material changes in to accounting policies during the year. The Charity relies substantially on funds generated from its activities, in particular those generated at its Activity Centres being reinvested for the future benefit of Hertfordshire Scouting.

The Trustees would like to thank the financial controller for her endeavours; without her diligence controlling the County finances would not be possible.

The impact of the reopening of the Activity Centres in 2021 can be seen in the Accounts, which have been prepared on a going concern basis. We can only hope the pandemic does not have any further effect on the income of the Charity. In January 2021 the Executive approved the application for a CIBLS loan of £250,000 which with the use of cash flow forecasts ensured there was sufficient funds to meet the liabilities as they fell due. Non-essential expenditure remains on hold, further grants have been claimed wherever possible and the Charity continues to prepare detailed financial forecasts. With continued judicious financial management, (to include the consideration of cash flow forecasts) and cost management, the Trustees have concluded that there are no material uncertainties that may cause significant doubt about the ability of the Charity to continue as a going concern.

Reserves Policy & Analysis

The Trustees will continue to review the reserves policy and will re-examine HCSC's requirements for free reserves in the light of the evidence of the effects of the pandemic with its subsequent risks to the organisation and its working capital requirements, which varies significantly month by month. Free reserves are defined as the Unrestricted Funds at 31 December less reserves invested in land and buildings and other fixed tangible assets and non-liquid investments and amounts committed from those reserves at that date.

Free reserves are necessary to fund innovation and provide cover for operational risk. The Trustees had believed (following guidance from the Charity Commission) that free reserves of between three and six-months' revenue expenditure were required in respect of working capital requirements. This policy is usually reviewed annually but is now under constant review and will in future be informed by our experience during the Covid-19 lockdown.

An analysis of reserves is shown below. The Trustees will continue their prudent efforts to raise the level of reserves as well as to finance specific projects that enhance its objectives.

Going forward, the financial priorities continue to be a return to economic sustainability, to repay the CBILS loan and to raise reserves to an appropriate level.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

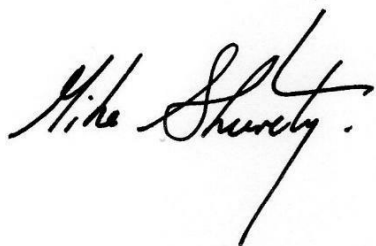
TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

	2021 £	2020 £
Total Unrestricted Funds at 31st December	2,179,478	2,282,024
Less: Reserves invested in Land, Buildings and other Tangible Assets and non-liquid investments	(2,026,625)	(2,161,010)
	(8,170)	
Less: Reserves invested in non-liquid assets		(8,168)
	<hr/>	<hr/>
Free Reserves to meet working capital requirements and for general expenditure	144,683	112,846
	<hr/>	<hr/>

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or short fall in the realisation of the assets of the funds. This view currently remains unchanged following the 2021 budget setting process but with the ever-changing situation has been and remains under constant review by the continued use of the cash flow forecasts and monitoring of future bookings.

This report was approved by the Trustees on 6th June 2022 and signed on their behalf:



Michael Shurety
County Chair



Elizabeth Walker
County Commissioner

HERTFORDSHIRE COUNTY SCOUT COUNCIL

Independent Auditor's Report to the Members of Hertfordshire

Opinion

We have audited the financial statements of the Hertfordshire County Scouts Council (the 'Charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- *give a true and fair view of the state of the Charity's affairs as at 31 December 2021, and of its incoming resources and application or resources, including its income and expenditure for the year then ended;*
- *have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and*
- *have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.*

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

We have nothing to report in respect of the following matters where the Charities Act 2011, the Charities (Reports and Accounts) Regulations 2008, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 155 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in finance and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business, and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

MHA MacIntyre Hudson

MHA MacIntyre Hudson
Statutory Auditors
London, United Kingdom

Date: 15 July 2022

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	343,139	25,037	368,176	395,876	4,534	400,410
Charitable activities	3	204,229	-	204,229	182,977	-	182,977
Investment and other income	4	81	51	132	1,019	8	1,027
Other trading activities	5	16,729	-	16,729	18,013	-	18,013
TOTAL INCOMING RESOURCES		564,178	25,088	589,266	597,885	4,542	602,427
EXPENDITURE ON:							
Raising funds		7,378	-	7,378	8,624	-	8,624
Charitable activities	6	672,597	20,121	692,718	1,127,454	5,926	1,133,380
TOTAL EXPENDITURE		679,975	20,121	700,096	1,136,078	5,926	1,142,004
Net income		(115,797)	4,967	(110,830)	(538,193)	(1,384)	(539,577)
Transfer between funds	14	13,251	(13,251)	-	36,647	(36,647)	-
NET MOVEMENT IN FUNDS		(102,546)	(8,284)	(110,830)	(501,546)	(38,031)	(539,577)
TOTAL FUNDS BROUGHT FORWARD	14	2,282,024	598,090	2,880,114	2,783,570	636,121	3,419,691
TOTAL FUNDS CARRIED FORWARD	14	2,179,478	589,806	2,769,284	2,282,024	598,090	2,880,114

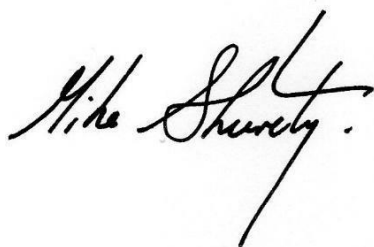
The notes on pages 20 to 31 form part of these accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
FIXED ASSETS					
Tangible Assets	9	2,026,625	-	2,026,625	2,161,010
Investments	10	12,320	-	12,320	12,318
		2,038,945	-	2,038,945	2,173,328
CURRENT ASSETS					
Stock		18,764	-	18,764	19,644
Debtors	11	123,444	-	123,444	90,883
Cash at bank and in hand		576,692	589,806	1,166,498	892,575
		718,900	589,806	1,308,706	1,003,102
CREDITORS - amounts falling due within one year	12	(374,200)	-	(374,200)	(296,316)
NET CURRENT ASSETS		344,700	589,806	934,506	706,786
CREDITORS – amounts falling Due after one year	13	(204,167)	-	(204,167)	-
TOTAL NET ASSETS		2,179,478	589,806	2,769,284	2,880,114
FUNDS					
Unrestricted funds					
-Designated funds	14	2,026,625	-	2,026,625	2,166,691
-General funds	14	152,853	-	152,853	115,333
Restricted funds	14	-	589,806	589,806	598,090
		2,179,478	589,806	2,769,284	2,880,114

The financial statements were approved and authorised by the trustees at the Executive Committee and signed on their behalf on 6th June 2022.



County Chairman
Michael Shurety



County Commissioner
Liz Walker

The notes on pages 20 to 31 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Net cash used in operating activities	15	291,813	(385,676)
Cash flows from investing activities			
Interest and dividends		132	1,027
Purchase of tangible fixed assets		(20,522)	(58,023)
Disposal of tangible fixed assets		2,500	9,443
Net cash provided by (used in) investing activities		(17,890)	(47,553)
Changes in cash and cash equivalents in the year		273,923	(433,229)
Cash and cash equivalents brought forward		892,575	1,325,804
Cash and cash equivalents carried forward		1,166,498	892,575

Analysis of changes in net debt.

	At 1 January 2021	Cash Flows	Other Changes	At 31 December 2021
Cash at bank and in hand	892,575	273,923	-	1,166,498
Debt due within one year	(296,316)	(282,051)	204,167	(374,200)
Debt due after one year	-	-	(204,167)	(204,167)
Total	596,259	(8,128)	-	588,131

The notes on pages 20 to 31 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of Accounting

Hertfordshire County Scouts Council is a UK registered charity whose registration numbers are England & Wales 302606 and Scotland SC039650. The registered address is HCSC Scout Activity Centre, Well End Road, Borehamwood, WD6 5PR. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) revised October 2019 and the Financial Reporting Standard applicable in the United Kingdom, Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and UK General Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the Financial Statements is the pound sterling (£) and the financial statements are rounded to the nearest £.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income and Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and will probably receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of membership, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts as the hours cannot be quantified.
- Investment income is included when receivable.
- Income resources from charitable trading activity are accounted for when earned
- Income from charitable activities are included when the activities have been provided
- Government grants income that are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grants.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Termination benefits, including redundancy payments are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

1. ACCOUNTING POLICIES (Continued)

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Membership Subscriptions

Subscriptions for the year 2021 were levied at the following rates: -

The Scout Association	£ 28.50
Hertfordshire County Scout Council (HCSC)	£13.50

The Trustees have approved a proposal to include the Training Levy, previously held separately, in general Scout Council funds. A rebate of 50p was allowed on all subscriptions paid to The Scout Association by the due date. It is the policy of Hertfordshire County Scout Council that this should be deducted from the amount paid by the Districts when the full amount is paid over by a date determined by HCSC prior to the due date.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on a straight line basis on all tangible fixed assets, other than the freehold land, at rates calculated to write off the cost of each asset over its estimated useful life: -

Permanent Buildings	2%	Mountaineering Equipment	20%
Temporary Buildings	10%	Motor Vehicles	25%
Office Equipment and Computers	20%		
Glider, Boats and Canoes	15%		

The capitalisation threshold for the charity is set at £500.

Stock

Stocks have been valued at the lower of cost and net realisable value.

Pension contributions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Going Concern

The accounts have been prepared on a going concern basis, no material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees. The Trustees have prepared and reviewed appropriate and detailed forecasts that covers the required period of the foreseeable future being at least twelve months from signing the financial statements. This has involved considering the solvency and liquidity through the preparation cashflow forecasts and have examined scenarios to consider if any material uncertainties exist. The findings have not changed their view on the charity's going concern position.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Hertfordshire County Scout Council is a charity within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Charity about the future or that are otherwise uncertain.

Estimates are made taking into account historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

The items in the Charity's Balance Sheet as at the 31 December 2021 for which there is a risk of adjustment in the following financial year are:

- Depreciation of Property Equipment and Vehicle Assets which are depreciated based on their estimated useful lives.

2. DONATIONS AND LEGACIES

	2021		2020	
	£	£	£	£
Membership subscriptions		578,853		597,840
Less: Paid on to The Scout Association		(420,984)		(405,897)
Net membership subscription retained		157,869		191,943
<i>Donations</i>				
- General Fund	58,142		17,904	
- Restricted Funds	25,037	83,179	4,534	22,438
Grants				
- Unrestricted				
Coronavirus Job Retention Scheme		34,870		131,029
Small Business Grant		92,258		55,000
		368,176		400,410

The charity received Government grants during the year totalling £127,128 (2020 £186,029) which, as detailed above, related to Coronavirus Job Retention Scheme and small Business Grant Funding. There were no unfulfilled conditions at the year end.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

3. CHARITABLE ACTIVITIES INCOME

	2021 £	2020 £
Activity Centres	187,298	175,751
Training and other sections	16,258	7,137
Other Sundry Income	673	89
	204,229	182,977
	204,229	182,977

4. INVESTMENT AND OTHER INCOME

	2021 £	2020 £
Bank Interest	132	1,027
	132	1,027
	132	1,027

5. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Lottery income	16,729	18,013
	16,729	18,013
	16,729	18,013

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

	Activities Undertaken Directly 2021 £	Support Costs 2021 £	Depreciation 2021 £	Total 2021 £
Activity centres	388,767	111,676	130,747	631,190
Training and other sections	20,193	9,659	11,555	41,407
Restricted funds	20,121	-	-	20,121
	429,081	121,335	142,302	692,718
	429,081	121,335	142,302	692,718
	Activities Undertaken Directly 2020 £	Support Costs 2020 £	Depreciation 2020 £	Total 2020 £
Activity centres	766,343	159,476	139,622	1,065,441
Training and other sections	41,786	6,473	13,754	62,013
Restricted funds	5,926	-	-	5,926
	814,055	165,949	153,376	1,133,380
	814,055	165,949	153,376	1,133,380

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

6. GENERAL FUNDS EXPENDITURE (continued)

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)	2021 £	2020 £
Support Costs		
Wages, Pensions and National Insurance	79,358	70,274
Redundancies	-	49,005
Printing, stationary, postage, telephone and computer costs	8,845	7,530
Legal and professional	6,704	12,625
Governance costs	14,210	14,690
Other costs	12,218	11,825
	121,335	165,949
Governance Costs		
	2021	2020
	£	£
Trustee expenses	610	3,540
Audit fee	13,600	11,150
	14,210	14,690
	14,210	14,690

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity considers its Key Management Personnel comprises its Trustees only. One Trustee Claire Stevens was paid as an employee during the year. The role performed was that of County Secretary. The amount of remuneration was £11,031 and pension contributions of £Nil (2020: remuneration £10,501 and pension contributions £117). The Scout Association regulations laid down in the Policy, Organisation and Rules (POR) allow for this position to be remunerated.

No Trustees are accruing pension arrangements (2020: none)

The following expenses were reimbursed to 2 trustees (2020: 3)

Trustees during the year:-

	2021 £	2020 £
Travelling Expenses	-	148
Subscriptions	362	120
Computer Hardware & Software	248	2,018
Telephone & mobile	-	189
Printing, postage & stationery	-	50
Insurance	-	990
Room Hire	-	25
	610	3,540
	610	3,540

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

8. STAFF COSTS

	2021 £	2020 £
Salaries and wages	242,498	470,568
Social Security costs	19,343	32,642
Pension costs	8,201	21,514
	<hr/>	<hr/>
	270,042	524,724
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of more than £60,000.

The average number of employees, analysed by functions are:	2021	2020
Activity Centres - Managers and Employees	8	18
Administration	3	3
Part time and summer staff	1	5

9. TANGIBLE ASSETS AT COST

	Land £	Freehold Property £	Leasehold Property £	Equipment £	Vehicles £	Total £
Cost						
1 January 2021 b/f	1,062,291	2,079,967	233,599	870,971	71,665	4,318,493
Additions	-	6,973	10,049	2,150	1,350	20,522
Disposals	-	-	-	-	(14,500)	(14,500)
	<hr/>					
31 December 2021	1,062,291	2,086,940	243,648	873,121	58,515	4,324,515
	<hr/>					
Depreciation						
1 January 2021 b/f	-	1,198,952	114,548	780,097	63,886	2,157,483
Charge for the year	-	97,432	6,955	46,980	3,540	154,907
Disposals	-	-	-	-	(14,500)	(14,500)
	<hr/>					
31 December 2021	-	1,296,384	121,503	827,077	52,926	2,297,890
	<hr/>					
Net Book Value						
31 December 2021	1,062,291	790,556	122,145	46,044	5,589	2,026,625
	<hr/>					
Net Book Value						
31 December 2020	1,062,291	881,015	119,051	90,874	7,779	2,161,010
	<hr/> <hr/>					

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

9. TANGIBLE ASSETS AT COST (continued)

The Council is the beneficial owner of freehold property at Phasels Wood, Tolmers and Lochearnhead Station and of leasehold interests at Tolmers (Peters Wood), Well End and Harmergreen Wood. The freehold property and leasehold interests are vested in The Scout Association Trust Corporation as trustees for the Council, except that Lochearnhead Station is vested in the County Chairman, County Commissioner and County Secretary as trustees under Scottish law. All freeholds and leasehold property comprise the sites and locations of the Council's Activity Centres.

The agreement to purchase the sites at Phasels Wood and Tolmers in 2010 contains a clause whereby if within 40 years of the purchase the use of the Property is changed from use as a campsite and activity centre or planning permission is obtained for change of use of the site from a campsite and activity centre then 50% of the profit adjusted by inflation will be payable to the Scout Association.

10. INVESTMENTS

	2021 £	2020 £
Orchard Farm Activity Centre*	8,170	8,168
Premium Bonds**	4,150	4,150
	<hr/>	<hr/>
	12,320	12,318
	<hr/>	<hr/>

*Hertfordshire County Scout Council managed the Activity Centre, Orchard Farm, jointly with Hertfordshire Guides. The investment represents 50% of the net assets and has been incorporated into the consolidated accounts. The lease has now come to an end and the site is no longer being used for Scouting purposes. Please refer to Note 18 regarding any contingent liability.

** The Premium bonds are held in the name of a nominee.

11. DEBTORS

	2021 £	2020 £
Trade Debtors	78,117	44,569
Prepayments and accrued income	45,327	44,905
Other Debtors	-	1,409
	<hr/>	<hr/>
	123,444	90,883
	<hr/>	<hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
Trade Creditors	48,998	52,326
Taxes and Social Security	28,929	16,653
Accruals and deferred income	245,201	226,541
Other Creditors	5,239	796
Bank Loan	45,833	-
	374,200	296,316
Deferred Income included the above figure is as follows:		
Brought forward	200,998	201,131
Additions	146,075	111,301
Released	(132,761)	(111,434)
	214,312	200,998

Deferred Income relates to deposits that were received for future activities.

13. CREDITORS – AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2021 £	2020 £
Bank loan - falling due in less than 5 years	200,000	-
Bank Loan - falling due after five years	4,167	-
	204,167	-

The bank loan was approved and issued in January 2021 and is repayable over the following six years. In the first year there was a repayment of capital and interest holiday. Thereafter there are 60 monthly payments. The interest is charged at a floating rate based on a minimum of 2.99%. The loan has not been secured against any property on the charity.

14. FUNDS	1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2021 £
Unrestricted Funds					
General fund	365,544	181,926	(132,608)	133,228	548,090
Training and other sections	165,840	16,261	(27,853)	-	154,248
Activity Centres	(416,051)	365,991	(512,676)	13,251	(549,485)
	115,333	564,178	(673,137)	146,479	152,853
Designated Funds					
Tangible Fixed Asset Fund	2,159,191	-	-	(132,566)	2,026,625
Covid Fund	7,500	-	(6,838)	(662)	-
	2,166,691	-	(6,838)	(133,228)	2,026,625
	2,282,024	564,178	(679,975)	13,251	2,179,528

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

14. FUNDS (continued)

	1 January 2021 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2021 £
Restricted funds					
Appeal Andaman & Nicobar	9,149	1	(785)	-	8,365
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	477,565	300	(8,559)	-	469,306
Malibeni 2020 Expedition	4,011	-	(2,500)	-	1,511
Scouts Against Malaria	6,516	-	(3,000)	-	3,516
Well End Restricted (1)	30,000	200	-	-	30,200
Well End Restricted (2)	-	17,345	-	(9,797)	7,548
Other Funds	23,086	7,242	(5,277)	(3,454)	21,597
	598,090	25,088	(20,121)	(13,251)	589,806
Total	2,880,114	589,266	(700,096)	-	2,769,284

The transfers between funds represents designated fund movements regarding Tangible Fixed Assets allocated from the general fund. There have also been transfers from restricted funds where capital purchases have been made by the Activity Centres.

Designated Fund

Tangible Fixed Asset Fund - This is a designated fund that has been set aside to represent the net book value of the tangible fixed assets.

Covid Fund - This fund has been established for costs that will be incurred for opening the sites

Restricted Funds

- Andaman & Nicobar - This fund represents donations collected to help the people of the Andaman & Nicobar Islands in the wake of the Tsunami.
- Phasels Wood Jubilee - This fund is for the development of the bottom field at Phasels Wood.
- Lochearnhead Station - This fund is to promote mountain leadership training, to give assistance to Scouts to attend courses related to this, to maintain and develop Lochearnhead Scout Station. The development of the site is well underway and it is expected that all of the fund will be spent during 2022.
- Malibeni 2020 Expedition - This funding is for a trip to Malibeni .
- Other Fund - This includes the Appeal Fund which was set up for the capital refurbishment of the Activity Centres.
- Scouts against Malaria - This was set up to help towards Malaria.
- Well End Restricted (1) - This is money that has been donated towards the Well End Building Appeal.
- Well End Restricted (2) - This is money that has been donated towards the Well End entrance gates.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 Continued

14. FUNDS (continued)

Below is the comparative figures:-

	1 January 2020 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2020 £
Unrestricted Funds					
General fund	211,624	208,724	(172,631)	117,827	365,544
Training and other sections	159,931	20,241	(50,979)	36,647	165,840
Activity Centres	124,997	368,920	(909,968)	-	(416,051)
	496,552	597,885	(1,133,578)	154,474	115,333
Designated Funds					
Tangible Fixed Asset Fund	2,287,018	-	-	(127,827)	2,159,191
Covid Fund	-	-	(2,500)	10,000	7,500
	2,287,018	-	(2,500)	(117,827)	2,166,691
	2,783,570	597,885	(1,136,078)	36,647	2,282,024
Restricted funds					
Appeal Andaman & Nicobar	10,865	8	(1,724)	-	9,149
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	478,942	200	(1,577)	-	477,565
Malibeni 2020 Expedition	2,818	-	(541)	1,734	4,011
Scouts against Malaria	6,516	-	-	-	6,516
Well End Restricted	30,000	-	-	-	30,000
Other funds	59,217	4,334	(2,084)	(38,381)	23,086
	636,121	4,542	(5,926)	(36,647)	598,090
Total	3,419,691	602,427	(1,142,004)	-	2,880,114

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds	(110,830)	(539,577)
Add back depreciation charge	154,907	174,588
Deduct profit on disposal	(2,500)	-
Deduct interest income shown in investing activities	(132)	(1,027)
Deduct gains/add back losses on investments	(2)	(64)
Decrease (increase) in stock	880	222
Decrease (increase) in debtors	(32,561)	30,783
Increase (decrease) in creditors	282,051	(50,601)
Net cash used in operating activities	291,813	(385,676)

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

16. PENSION

The charity operates a defined contribution scheme, the amounts due for the year amounted to £8,201 (2020: £21,514) and the balance outstanding as at the 31 December 2021 amounted to £4,718 (2020: £275).

17. LEASES

The total future minimum lease payments under non-cancellable leases are payable as follows:

<u>Land and Buildings</u>	2021	2020
	£	£
Within one year	3,320	3,320
After one year but within five years	13,280	13,280
Greater than five years	50,880	54,200
 <u>Equipment</u>		
With one year	-	2,383
After one year but within five years	-	-
Greater than five years	-	-

Lease payments totalling £5,730 (2020: £4,871) have been recognised as an expense on the Statement of Financial Activities.

18. CONTINGENT LIABILITY

The Scout Council together with Hertfordshire Girl Guides as participants in the Hertfordshire County Scout and Guide Council (HCS&GC), formed by the Girl Guides Association under its Royal Charter of Incorporation, were the beneficial lessees of Orchard Farm. In the unlikely and unexpected event that claims arise from the Lessor for dilapidations and other costs these liabilities will first be met out of the residual funds held by HCS&GC which amount to £16,338 at 31 December 2021. If this amount proved to be insufficient an unquantifiable liability would fall jointly on the Scout Council and Hertfordshire Girl Guides. The lessor has eight years to make a claim which will crystallise in March 2028. After this date the residual funds will be shared equally between the Scouts and Guides.

19. NET ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	2021
	General	Designated		Total
	£	£	£	£
Fixed Assets				
Tangible assets	-	2,026,625	-	2,026,625
Investments	12,320	-	-	12,320
Current Assets				
Stock	18,764	-	-	18,764
Debtors	123,444	-	-	123,444
Cash at bank and in hand	576,692	-	589,806	1,166,498
Creditors				
Amounts falling due within one year	(374,200)	-	-	(374,200)
Amounts falling due after one year	(204,167)	-	-	(204,167)
Total Net Assets	152,853	2,026,625	589,806	2,769,284

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Continued

19. NET ASSETS BY FUND

Comparative figures:

	Unrestricted Funds		Restricted Funds	2020 Total £
	General £	Designated £		
Fixed Assets				
Tangible assets	-	2,161,010	-	2,161,010
Investments	12,318	-	-	12,318
Current Assets				
Stock	19,644	-	-	19,644
Debtors	90,883	-	-	90,883
Cash at bank and in hand	288,804	5,681	598,090	892,575
Creditors				
Amounts falling due within one year	(296,316)		-	(296,316)
Total Net Assets	115,333	2,166,691	598,090	2,880,114

20. RELATED PARTY TRANSACTIONS

Unrestricted donations of £500 was received from one trustee during the year (2020: Nil). Remuneration paid to the County Secretary is detailed in note 7.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 302606

Accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

**(Registered Charity Numbers:
England and Wales 302606, Scotland SC039650)**

**TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS	PAGE
Trustees and Advisers	2 and 3
Trustees' Report	4 --- 13
Independent Auditors Report	14 --- 16
Statement of Financial Activities	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20 --- 30

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2020.

REGISTERED CHARITY NUMBER - ENGLAND & WALES 302606
REGISTERED CHARITY NUMBER - SCOTLAND SC039650

TRUSTEES

The persons named below served as Trustees during the period 1 January 2020 to the date of this report unless otherwise indicated.

COUNTY COMMISSIONER	Liz Walker
COUNTY CHAIR	Michael Shurety
DEPUTY COUNTY COMMISSIONER (Nominated)	Dan Nathan
COUNTY SECRETARY	Claire Stevens from 1 February 2020
COUNTY TREASURER	Frank Monnington
COUNTY YOUTH COMMISSIONER	Vacant
OTHER NOMINATED MEMBERS	Dave Pullen–Safety & Safeguarding Awareness Co-ordinator
ELECTED MEMBERS	Steve Lindsay, MBE Mark Jefferson Nigel Reed Geoffrey Kavanagh Nick Nieder Ashley Cordell
YOUNG PEOPLE	Alexander Holmes (Until 9 th July 2020)
CO-OPTED MEMBERS	Roger Sands – Appeal Director (until 9 th November 2020)

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS

HCSC Scout Activity Centre
Well End Road
Borehamwood
WD6 5PR

PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS

MHA MacIntyre Hudson LLP
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

PRINCIPAL BANKERS

Barclays Bank PLC.
78 Turners Hill
Cheshunt
EN8 9BW

MANAGEMENT ACCOUNTANTS

PKW Accountancy Limited
Chartered Accountants
Second Floor
1 Church Square
Leighton Buzzard
Bedfordshire
LU7 1AE

TRUSTEES FOR PROPERTY: ENGLAND AND WALES

The Scout Association
Trust Corporation
Gilwell House
Gilwell Park
London
E4 7QW

TRUSTEES FOR PROPERTY: SCOTLAND

County Commissioner
County Chair
County Secretary
C/o Campbell Riddell Breeze Paterson
Solicitors
229 Fenwick Road
Giffnock
Glasgow
G46 6JQ

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020

Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association and a registered charity established as an independent charity under the umbrella of The Scout Association Royal Charter. It operates in accordance with the provisions of the Charities Act 2011 and The Scout Association's regulations laid down in *Policy, Organisation and Rules* (POR), which are subject to change from time to time and include an operational constitution for Scout Counties. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

The purpose of the Charity is the promotion and development of Scouting in Hertfordshire, and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed their aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities. They believe that they have met the Charity Commission's public benefit criteria both for the advancement of education and the advancement of citizenship and community development.

The Charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society; this benefit is directly linked to the purpose of Scouting. Hertfordshire Scouts is part of a national movement open to young people aged 6 – 25 and adults willing to make the Scout Promise. The benefits of Scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.

Our Activity Centres normally provide facilities and courses for a wide variety of youth groups, schools, educational and ethnic establishments to experience Scouting. Regrettably this has not been possible since March 2020 but the staff have ensured they are ready to go as soon as allowed.

Governance

The Charity is governed by the County Executive Committee, who are the Trustees; it meets as a minimum, four times a year. The County Executive Committee consists of:

Ex officio, The County Commissioner, County Chair, County Secretary, County Treasurer, and County Youth Commissioner.

Persons nominated under POR 5.16e: annually by the County Commissioner in consultation with the County Chair and confirmed at the Annual General Meeting. The latter group includes the Deputy County Commissioner (General) and may not exceed the number of elected members.

Six persons nominated and elected from the membership of and by the members of the Hertfordshire County Scout Council (HCSC); two of whom are elected annually to serve for a three-year period retiring by rotation at the Annual General Meeting in the third year. The membership of HCSC is determined under POR 5.16e. When seeking nominations annually the Executive Committee outline specific skills which would be of value to the Executive, however as this is an open election, any member of HCSC being able to nominate either themselves or another member this is a 'wish list' rather than a requirement. The process is in line with Scouting POR.

Young people: Young people aged 18-25 are encouraged to put themselves forward to serve as nominated members of the Executive Committee. The nomination of young people by the County Commissioner (in conjunction with the County Chair) requires approval at the Annual General Meeting or, if appointed between Annual General Meetings, the approval of the Executive Committee. The young people representatives have full participation and voting rights on the Executive Committee. Ideally one young person is elected at the Annual General Meeting, or where applicable nominated by the Executive Committee, to represent Hertfordshire as its nominated Youth Member on the Council of The Scout Association.

Co-opted members: Persons may be appointed to bring specific skills or experience to the Executive Committee.

Members of the Executive Committee are required by the Scout Association to undertake appropriate training, which is available online. New Trustees would not only be required to compete this they would be supported with a personalised induction programme, designed to reflect their individual needs based on their prior experiences.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

The Regional Commissioner has the right of attendance at the County Executive Committee as do the County's Nominated Member(s) on the Council of The Scout Association, if not already a Member(s).

Routine management and administration are delegated to a Standing Committee, which meets at least once a month, leaving the Executive Committee able to concentrate on the overall strategy and long-term planning. Other matters including most aspects of young person and adult training and management of the Activity Centres are delegated to Sub-Committees which in turn report to and make recommendations for consideration by the Executive Committee. Oversight of the Charity's finances is delegated to a Finance Sub-Committee, which likewise reports to and makes recommendations for consideration by the Executive Committee. The Staff team is led by the Manager, Activity Centres and Support Functions.

The Executive Committee is supported by specialists with expertise in specific areas including young people and adult training at both County and District levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

Over the last year the Standing Committee has met on a fortnightly basis to manage the challenges arising from and the impact of, the Covid 19 pandemic. This has allowed for full review and monitoring of the budget, on-going review of finances, an overview of grants claimed, and the work needed to obtain a CBILs loan, all with the aim of ensuring financial stability and monitoring to ensure HCSC remains a going concern.

Regular reports of the financial effect of Covid-19 are being made to the full Executive as the Trustees realise the serious implication of the ever-changing situation. The aim is ensuring on-going financial stability; however, they currently believe that the steps taken along with these reviews should be sufficient for the Charity to still be a viable going concern when face-to-face Scouting and our regular operations resume.

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales/Scotland requires the Trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Charity of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- 1) select suitable accounting policies and apply them consistently.
- 2) observe the methods and principles in the Charities 2019 SORP(FRS102).
- 3) make judgements and estimates that are reasonable and prudent.
- 4) follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.
- 5) prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy, at any time the financial position of the Charity, enabling them to ensure that the financial statements comply with the Charities Act 2011 and Trustee Investment (Scotland) Act 2009, the Charities Accounts (Scotland) Regulations 2006 as amended and the provisions of the Charity's Constitution. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information including that on the Council's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Safeguarding Policy

The Trustees have appointed a Safeguarding Adviser to lead on safeguarding and advise members and committees as required. It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm. As a County we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

Health and Safety Policy

The Trustees have appointed one of their number to advise members and Districts and to scrutinize compliance with health and safety legislation and practice. Additionally, external advisors have been appointed to advise on compliance with health and safety legislation and good practice at our Activity Centres. It is the Trustees' policy to provide Scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in *POR*.

Risk Assessment

The Charity has adopted the Charity Commission's recommended model, utilising five categories, to assess, manage and review the risks it faces. A risk management policy and register, approved and monitored by the Trustees, is in place. The principal risks primarily relate to the potential for financial loss, business interruption, the health and safety of our membership and the damage to the reputation to Scouting both within Hertfordshire and nationally. Each risk has a designated 'Risk Owner' and, if assessed as requiring a 'fix', an 'Action Owner'.

In addition, the Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Standing Committee and through regular reporting to the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in "designated activities" with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Data Protection

The Charity has updated its Privacy and Data Protection Policies for both Scouting Operations and Activity Centre Business as they have different implications for the Charity and our customers. The Trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Hertfordshire. A Data Protection Officer has been appointed and the policies are available on our website. The County Team has been regularly reminded of the implications of these policies and to make changes to their processes where necessary. The Charity will be reviewing the different teams regularly to ensure they are complying with the policies.

Volunteer Statement

The Charity is almost completely dependent on volunteers; most volunteers hold defined roles within Scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the County, its Districts and Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Executive Committees are required to undergo compulsory formal training appropriate to their roles.

As always we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Hertfordshire, particularly in rising to the numerous challenges of the pandemic. The commitment of our adult teams at a County, District and Group level is immense and, we know that our young people benefit immeasurably from this generosity.

Pension Statement

The Trustees employ a number of staff both in County Office and at its Activity Centres. Those employees who are not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation. The County is a participating employer within The Scout Association's Personal Pension Plan.

Policy for Remuneration of Key Management Personnel

Key management personnel are comprised only of Trustees. The County Secretary is now a paid member of staff, as permitted by Scouting *POR*. Pay is set to reflect that paid to others holding a similar role in other counties.

All Key Management Personnel are required to complete declarations relating to both conflict of interests and any related party transactions.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

REVIEW OF THE YEAR

A census is completed annually at 31 January covering all sections all Groups across all Districts and the County.

- At 31 January 2021 overall membership was 16,320.

The numbers reported through the census over the last 5 years are as follows:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Youth Membership					
Beavers	2,704	3,793	3,834	3,870	3,879
Cubs	4,004	4,787	4,824	4,949	4,879
Scouts	3,708	4,087	4,009	3,933	3,982
Explorers	1,278	1,575	1,408	1,453	1,461
Youth Membership (under 18)	11,694	14,242	14,075	14,205	14,201
Scout Network	318	469	383	393	233
Total Youth Members	12,012	14,711	14,458	14,598	14,434
Leadership	2,150	2,874	2,794	2,884	2,871
Organisational Support	2,158	1,968	2,094	2,144	1,647
Total Membership	16,320	19,553	19,346	19,626	18,952
Number of Sections					
Beaver Colonies	208	212	214	213	211
Cub Packs	220	223	222	227	224
Scout Troops	194	194	189	182	186
Explorer Scout Units	63	62	63	58	56
Scout Networks	16	17	16	17	16
Active Support Units	52	47	51	39	36
Groups	174	174	175	173	177
Districts	18	18	18	18	18

Numbers this year have been significantly affected by the Covid-19 pandemic. Face to Face Scouting was suspended from 17th March 2020 and blended Scouting became 'the norm'. This has had a significant effect on numbers, as not all adapted well, although it is pleasing to be able to report that the drop in numbers in Hertfordshire was at a much lower percentage than other Counties in the Eastern region. The biggest drop is in Beaver numbers, Districts are reporting a reluctance to join unless face to face meetings are possible. Waiting lists have grown, but the hope is that new members will join as we return to face to face scouting later in the year.

The inclusion element of the national Scouting strategy charges all Groups and Units with the task of "being reflective of the communities in which we operate". A recruitment campaign will be needed in many areas as we work to restore our membership levels and we will continue to seek opportunities at County and District level to encourage people from all parts of our society to join the largest mixed youth organisation in the UK.

Recruitment of adults will be essential as adult numbers have also dropped; hopefully the increased involvement of parents (via on line meetings) over the past months will help to continue and lead to a boost in our Leadership teams.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020

Continued

The County Team Structure

The County Commissioner is responsible for the development of Scouting in the County. This includes managing and supporting the County to run effectively and that the County provides good quality Scouting for young people and proactively supports and manages adults. Together with 3 Deputy County Commissioners (DCC) who report to the County Commissioner the County Commissioner provides a vision for the County and implements a development plan to meet it, ensuring that systems are in place to support development of Scouting.

The Deputy County Commissioner (Programme) manages the County Programme Team, which includes the Assistant County Commissioners (ACCs) for Sections (Beavers Cubs, Scouts, Explorers and Network), International. The team continues to support the delivery of a balanced programme (see Activities and Achievements) of activities across all youth sections at County, District, Group and Section level and encourages participation at Regional, National and International levels.

The Deputy County Commissioner (People) manages the County Training Team to deliver The Scout Association's modular training scheme to all adults. Whilst all introductory training and compulsory renewable modules have been on line for some time over the last year other training has had to move on line where possible. The training team has risen to the challenge of this, providing the majority of training online, including First Aid, other than the essential practical elements. Specialist training packages are also developed, drawing on the wider skills of the whole adult support team to meet any emerging needs. Specialist advisers for both Special Needs and Inclusion advise, where specific issues arise, but also provide general training and the sharing of best practice in these areas.

The Deputy County Commissioner (General) supports the County team and manages the Activities teams who provide adventurous activities to young people and adults across the County.

County and District-based Active Support Units (ASUs), led by managers and supported by administrators, provide an alternative volunteering programme for adults. People who are unable, for whatever reason, to commit to regular meetings/timings can sign up to support occasional activities or events. ASUs offer an important leadership channel, as part of the Association's "Flexible Volunteering" strategy.

Hertfordshire County Scout Council benefits from a County Administration Team which looks after day to day administration and accounting for Hertfordshire Scouts; this team now includes the County Secretary and is managed, along with the Activity Centre Staff, by the Manager, Activity Centres and Support Functions. Through this team the County continues to be well supported with not only daily administration but also the servicing of County Committees and support for the County Team in the efficient delivery of major events.

The strategic management of our Hertfordshire-based Activity Centres continues to be delivered through the Activity Centres Management Committee (ACMC), which reports into the County Executive Committee. Our Activity Centres have a team of permanent and seasonal staff, and of course our invaluable volunteer service teams.

Scouting sections:

Scouting operates in five age-based sections from 6 to 25 years old.

Beavers (6–8)

Beavers are our youngest members. They take part in a wide range of activities including games, crafts, and when possible visits and outdoor activities. They work towards a variety of badges giving them a good grounding in the working of the Scout movement and take part in Nights Away experiences, both camping and indoors.

Cubs (8-10½)

Cubs take part in a wider range of activities designed to be progressive, interesting and challenging for their age range; their badge scheme also shows progression from that of the Beavers. A Cub meeting normally consists of games, activities and early skills training with much time spent outdoors. A Cub Pack is split into smaller teams called "Sixes", which are lead by a "Sixer" and supported by a "Secunder".

Camps and introductions to adventurous activities are part of the normal Cub programme.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

Scouts (10½–14)

Each Scout Troop consists of small units of six to eight Scouts called "Patrols", led by a Patrol Leader, supported by an Assistant Patrol Leader. Outdoor activities feature prominently, with the highlight usually being camping. Scouts learn and develop various skills, such as map reading, camp cooking and first aid in preparation for camp and other activities/events. Rock climbing, hiking in challenging environments, orienteering, potholing, gliding, and photography are just some of the other things they can get up to.

All of these skills are recognised in their badge scheme, which shows development from that offered to the cubs. A number of Scout Troops operate as Sea or Air Scouts and may achieve and retain official recognition from the Royal Navy or Royal Air Force. Such recognition is based upon the quality and professionalism of the training and specialist activities in each discipline, over and above the standard Scouting opportunities.

Explorer Scouts (14–18)

Explorers are encouraged to lead themselves in deciding the programme and direction of the Unit, with support and guidance from adult leaders. The section also includes the Young Leaders' Scheme, where young people are able to take on a leadership role in one of the younger sections.

A significant proportion of Young Leaders join us directly and temporarily from the Duke of Edinburgh's Award or vocational training, to complete the volunteering elements of their courses or awards. Many of them stay on after their compulsory attendance periods when they find out how much fun and adventure we can provide for them.

There is scope for more adventurous activities like offshore sailing, camping, performing, parasailing, mountaineering and expeditions in the UK and internationally.

Scout Network (18-25)

Scout Network is the fifth section of the Scouting movement. Scout Network members organise their own programme to match the availability of the members and take part in a variety of activities continuing to develop the skills learnt in the younger sections.

Activities and Achievements

Scouting provides "Life Changing Adventures" and "Skills For Life" for our young people and Hertfordshire is at the forefront of this delivery. The year has however, been a very different experience for both our young people and our adult volunteers.

2020 started as 2019 finished – weekly meetings were being held across County, plans for camps and international expeditions, including representation at Eurojam, were going ahead, the Beavers held a successful 'Builder Badge Day' at Phasels Wood - and then Covid-19 hit the world. Face to Face scouting was suspended, our Activity Centres were closed and change was needed.

Blended Scouting arrived. Our young people and adult volunteers were quick to adapt; the balanced programme which offers a mix of indoor and outdoor activities, designed to stretch the physical, intellectual and emotional needs of our youngsters (whilst acknowledging the differences, and in some cases Special Needs of our young people) continued where possible. We saw a mixture of on-line meetings, badge work completed at home and the introduction of virtual camps. For a short period in the Autumn face to face meetings were again allowed, but not as before; groups worked in limited size bubbles, with an emphasis on being outside.

There were some excellent examples of 'keeping going' – on-line Scouting is not for all, so sections and groups joined together to make more viable size meetings. In one District a team of leaders took on the challenge of offering meetings for all Beavers and Cubs in the District, which was followed by a very successful district wide virtual camp. Across the whole county there were positive stories of how Scouting had kept going, not just in continuing to run a programme but also in supporting our communities. Christmas Cards were designed by our young people and sent to residents in local care homes and there were other examples of Scouting support to local communities. The 14-25 team ran their Monopoly Run, but this year it was not only on line it was also offered to the whole country. This approach has continued into 2021 with 'Beavers in Burrows', a very successful on line camp going international with attendance from Beavers in Belgium.

Whilst so many of our usual events and activities have been unable to take place this year the versatility and adaptability of our volunteer leaders has been amazing, allowing Scouting to carry on. It was a very different year but still a very successful one!

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

Other Sections and Activity Centres

International

Our International Team has had a quiet year with no expeditions allowed; however they are actively looking ahead and planning for the future as the world hopefully opens up again. Soon this planning will include looking ahead to the World Jamboree, planned for 2023 in South Korea.

Leader Training

Leader Training where possible has moved on line. The Training Team has worked hard to offer the modules needed for leaders to keep their skills updated, all have benefited from this approach. Training for Adventurous Activities has been on hold, but plans are in place for a restart as soon as allowed.

Archives

The County Archivist and his team have continued remotely, collecting memorabilia where possible and looking ahead to returning to their centre at Well End.

Activity Centres

The Centres have been closed since March 2020 leading to a significant impact on income. Use was made of the national furlough scheme and when it became clear we were looking at a longer-term closure HCSC took the opportunity to carry out a full staffing review. This led to a number of voluntary redundancies and a much leaner staff structure. The remaining staff have provided essential security and maintenance, have reviewed and improved systems and processes and have been available to offer support and advice to Groups and Districts. They have also been proactive in preparing plans for reopening, initially with a view to supporting grass roots Scouting in Hertfordshire.

Looking ahead work has continued on plans for refurbishment at Lochearnhead, with improvements to be made to not only offer more up to date facilities, but also to allow the Station to offer a post-Covid secure residential experience for all. Usage of the Station is also being reviewed – with the school summer break now at 5 weeks rather than 6 weeks a way is needed to offer more use to Hertfordshire Scouts across the whole county.

STRATEGIC AIMS AND PERFORMANCE

In May 2018 The Scout Association launched its 2018 to 2023 strategy, “Skills for life”, which set out an ambitious plan and vision for the future of Scouting. The new strategy reinforced the core elements of helping Scouting grow by being more inclusive, maintaining a youth shaped focus and making a bigger impact on local communities. The overall aim remains to prepare young people to become active citizens and equip them better with skills they can use during the rest of their lives. Pre Covid the County, Districts and Groups were making significant progress towards delivering these key strategic objectives. However, the suspension of ‘face-to-face’ Scouting on 17 March 2020, and the national Covid-19 restrictions have had an impact on the national “Skills for Life” strategy which The Scout Association has now extended to 2025. It also changed the nature of the interaction with our young members moving the main focus to blended Scouting whilst trying to maintain programme continuity. The resulting revised priorities for the County will be to firstly return our youth and adult membership to early 2020 levels whilst re-launching our exciting and innovative Scout programme as restrictions are eased or lifted. The next stage will be further growth.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

Plans for the future.

The outlook for Hertfordshire Scouting remains very strong, as we continue to be seen by young people, their parents and others as highly motivated, professional and dedicated teams of people who do great things for others. Scouting will be shaped by young people in partnership with adults, be enjoyed by more young people and adult volunteers and reflect the diversity of the community in which we live. As we come out of the worst of the pandemic we need to be planning for growth; we know we have continued to receive joining requests during the last year and the challenge will be to find places for all these youngsters.

Growth: We have seen the impact of the pandemic – now we need to grow our way out of it. Plans are in hand for recruitment of more adults, an essential for the numbers of youngsters to grow. Where Groups have used on line tools to keep Scouting active over the last year parents have had to be more closely involved; let's hope we can further develop this interest to bring more adults on board.

Inclusion: Our aim is for the demographic of adult volunteers to be more representative of the communities in which we live and to make Scouting for young people easily accessible for all. We need to continue past success in this area, with assistance and guidance from specialists we can achieve this critical objective – as naturally as possible.

Youth-Shaped: This objective is designed to place our young people at the heart of our decision-making processes and to encourage them to become Young Leaders. There is also a need to increase the appointment and support of County and District Youth Commissioners (aged 18-25) together with Youth Ambassadors (aged 14-18). Whilst some of our Districts have enjoyed moderate success in this respect the appointment of our first County Youth Commissioner continues to prove more elusive than anticipated (mainly because our people of the respective ages are having massive fun doing what they are currently doing!). We are continuing with our endeavours to achieve this objective through increased encouragement and support of future candidates.

Community Impact:

Scouting has its roots in the local communities where we meet and our aim in coming years is to make a significant and relevant contribution to wider society. We already enjoy a great deal of civic support throughout Hertfordshire (reflected by the number of Civic Leaders who attended our on-line AGM last year) but our aim is to make a greater contribution to community projects and have a stronger voice on issues that affect young people, Scouting cannot exist in isolation and our impact can only be felt if we work closely with those at the heart of our local communities.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

Financial Highlights

The Financial Statements for the year ended 31 December 2020 are set out on pages 17 to 30. They have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and in Scotland and UK General Accepted Practice as it applies from 1 January 2015. There were no material changes in to accounting policies during the year. The Charity relies substantially on funds generated from its activities, in particular those generated at its Activity Centres being reinvested for the future benefit of Hertfordshire Scouting.

The Trustees would like to thank the financial controller, and all sectional Treasurers for their assistance, without whom controlling the County finances would not be possible.

Following the suspension of face-to-face Scouting in March 2020, due to Covid-19 the Trustees reviewed and amended the budget for 2020. Our Activity Centres have not been operational since the suspension, with a subsequent loss of income to the Charity. Where appropriate government support grants have been claimed and a thorough review of all operating costs was performed at the time of the outbreak and all expenditure that was not essential was put on hold. A large number of our Activity Centre staff have been 'furloughed' under the Coronavirus Job Retention Scheme at various times over the year, with a subsequent reduction in costs. A full staff restructure was carried out, leading to a number of staff leaving their employment with Hertfordshire Scouts; the new leaner structure has resulted in a significantly smaller wage bill as we go into 2021.

The accounts have been prepared on a going concern basis. As a result of the Covid-19 pandemic there are uncertainties concerning the future activities of the Charity, most significantly related to the operation of the Charity's activity centres, which may affect the income of the Charity. Non-essential expenditure is on hold, a Coronavirus Business Interruption Loan Scheme loan has been taken out via our bankers Barclays, grants have been claimed wherever possible and the Charity has prepared detailed financial forecasts for the period to 30 September 2022, together with consideration of longer term viability based on assets, which the Trustees consider the current foreseeable future. Over this period with judicial financial management, and cost management, the Trustees have concluded that there are no material uncertainties that may cause significant doubt about the ability of the Charity to continue as a going concern.

Reserves Policy & Analysis

The Trustees will continue to review the reserves policy and will re-examine HCSC's requirements for free reserves in the light of the evidence of the last year, the risks to the organisation and its working capital requirements, which varies significantly month by month. Free reserves are defined as the Unrestricted Funds at 31 December less reserves invested in land and buildings and other fixed tangible assets and non-liquid investments and amounts committed from those reserves at that date.

Free reserves are necessary to fund innovation and provide cover for operational risk. The Trustees had believed (following guidance from the Charity Commission) that free reserves of between three and six-months' revenue expenditure were required in respect of working capital requirements. This policy is usually reviewed annually but is now under constant review and will in future be informed by our experience during the Covid-19 lockdown.

An analysis of reserves is shown below. The Trustees will continue their prudent efforts to raise the level of reserves as well as to finance specific projects that enhance its objectives.

Going forward, the financial priorities will be a return to economic sustainability, to repay the CBILS loan and to raise reserves to an appropriate level.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2020 Continued

	2020 £	2019 £
Total Unrestricted Funds at 31st December	2,282,024	2,783,570
Less: Reserves invested in Land, Buildings and other Tangible Assets and non-liquid investments	(2,161,010)	(2,287,018)
Less: Reserves invested in non-liquid assets	(8,168)	(8,104)
	<hr/>	<hr/>
Free Reserves to meet working capital requirements and for general expenditure	112,846	488,448
	<hr/>	<hr/>

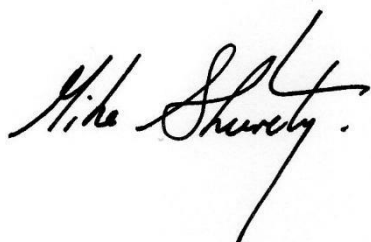
Auditors

The Trustees will recommend the reappointment of the auditors. MHA MacIntyre Hudson LLP, Chartered Accountants at the Annual General Meeting.

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or short fall in the realisation of the assets of the funds. This view currently remains unchanged following the 2020 budget review conducted after the suspension of scouting and the temporary closure of the Activity Centres (which moving into Spring 2021 are reopening in line with Scouting's restart requirements) but with the ever-changing situation is under constant review.

This report was approved by the Trustees on 7th June 2021 and signed on their behalf:



Michael Shurety
County Chair



Elizabeth Walker
County Commissioner

HERTFORDSHIRE COUNTY SCOUT COUNCIL

Independent Auditor's Report to the Members of Hertfordshire County Scouts Council

Opinion

We have audited the financial statements of the Hertfordshire County Scouts Council (the 'Charity') for the year ended 31 December 2020 which comprise the Statement of Charitable Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 December 2020, and of its incoming resources and application or resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff in finance and compliance functions to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

MHA MacIntyre Hudson

MHA MacIntyre Hudson

Chartered Accountants and Statutory Auditors
6th Floor
2 London Wall Place
London
EC2Y 5AU

Date: 25 June 2021

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	395,876	4,534	400,410	234,034	75,025	309,059
Charitable activities	3	182,977	-	182,977	2,231,231	-	2,231,231
Investment and other income	4	1,019	8	1,027	453	26	479
Other trading activities	5	18,013	-	18,013	12,050	-	12,050
TOTAL INCOMING RESOURCES		597,885	4,542	602,427	2,477,768	75,051	2,552,819
EXPENDITURE ON:							
Raising funds		8,624	-	8,624	3,907	-	3,907
Charitable activities	6	1,127,454	5,926	1,133,380	2,268,342	30,506	2,298,848
TOTAL EXPENDITURE		1,136,078	5,926	1,142,004	2,272,249	30,506	2,302,755
Net income		(538,193)	(1,384)	(539,577)	205,519	44,545	250,064
Transfer between funds	13	36,647	(36,647)	-	(10,257)	10,257	-
NET MOVEMENT IN FUNDS		(501,546)	(38,031)	(539,577)	195,262	54,802	250,064
TOTAL FUNDS BROUGHT FORWARD	13	2,783,570	636,121	3,419,691	2,588,308	581,319	3,169,627
TOTAL FUNDS CARRIED FORWARD	13	2,282,024	598,090	2,880,114	2,783,570	636,121	3,419,691

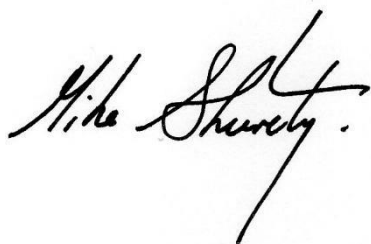
The notes on pages 21 to 31 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
FIXED ASSETS					
Tangible Assets	9	2,161,010	-	2,161,010	2,287,018
Investments	10	12,318	-	12,318	12,254
		<hr/>			
		2,173,328	-	2,173,328	2,299,272
<hr/>					
CURRENT ASSETS					
Stock		19,644	-	19,644	19,866
Debtors	11	90,883	-	90,883	121,666
Cash at bank and in hand		294,485	598,090	892,575	1,325,804
		<hr/>			
		405,012	598,090	1,003,102	1,467,336
<hr/>					
CREDITORS - amounts falling due within one year	12	(296,316)	-	(296,316)	(346,917)
<hr/>					
NET CURRENT ASSETS		108,696	598,090	706,786	1,120,419
<hr/>					
TOTAL NET ASSETS		2,282,024	598,090	2,880,114	3,419,691
<hr/> <hr/>					
FUNDS					
Unrestricted funds					
- Designated funds	13	2,166,691		2,166,691	2,287,018
- General funds	13	115,333		115,333	496,552
Restricted funds	13		598,090	598,090	636,121
		<hr/>			
		2,282,024	598,090	2,880,114	3,419,691
<hr/> <hr/>					

The financial statements were approved and authorised by the trustees at the Executive Committee and signed on their behalf on 7th June 2021.



County Chairman
Michael Shurety



County Commissioner
Liz Walker

The notes on pages 20 to 30 form part of these accounts

HERTFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF CASH FLOWS FOR YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Net cash used in operating activities	14	(385,676)	665,994
Cash flows from investing activities			
Interest and dividends		1,027	479
Purchase of tangible fixed assets		(58,023)	(208,694)
Disposal of tangible fixed assets		9,443	266
Net cash provided by (used in) investing activities		(47,553)	(207,949)
Changes in cash and cash equivalents in the year		(433,229)	458,045
Cash and cash equivalents brought forward		1,325,804	867,759
Cash and cash equivalents carried forward		892,575	1,325,804

The notes on pages 20 to 30 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Accounting

Hertfordshire County Scouts Council is a UK registered charity whose registration numbers are England & Wales 302606 and Scotland SC039650. The registered address is HCSC Scout Activity Centre, Well End Road, Borehamwood, WD6 5PR. The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) revised October 2019 and the Financial Reporting Standard applicable in the United Kingdom, Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 and UK General Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) revised October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The presentation currency of the Financial Statements is the pound sterling (£) and the financial statements are rounded to the nearest £.

Fund Accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Executive Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income and Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and will probably receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of membership, grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts as the hours cannot be quantified.
- Investment income is included when receivable.
- Income resources from charitable trading activity are accounted for when earned
- Income from charitable activities are included when the activities have been provided
- Government grants income that are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grants.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Termination benefits, including redundancy payments are recognised when the charity has the obligation to pay the benefits and they can be reliably measured.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

1. ACCOUNTING POLICIES (Continued)

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Membership Subscriptions

Subscriptions for the year 2020 were levied at the following rates: -

The Scout Association	£ 28.50
Hertfordshire County Scout Council (HCSC)	£12.50
HCSC Training and Development Levy	£ 1.00

A rebate of 50p was allowed on all subscriptions paid to The Scout Association by the due date. It is the policy of Hertfordshire County Scout Council that this should be deducted from the amount paid by the Districts when the full amount is paid over by a date determined by HCSC prior to the due date.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on a straight line basis on all tangible fixed assets, other than the freehold land, at rates calculated to write off the cost of each asset over its estimated useful life: -

Permanent Buildings	2%	Mountaineering Equipment	20%
Temporary Buildings	10%	Motor Vehicles	25%
Office Equipment and Computers	20%		
Glider, Boats and Canoes	15%		

The capitalisation threshold for the charity is set at £500.

Stock

Stocks have been valued at the lower of cost and net realisable value.

Pension contributions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

Going Concern

The accounts have been prepared on a going concern basis, no material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees. Since the year end scouting has continued to be suspended due to Covid-19. The Trustees have prepared and reviewed appropriate and detailed forecasts that covers the required period of the foreseeable future being at least twelve months from signing the financial statements. This has involved considering the solvency and liquidity through the preparation cashflow forecasts and have examined scenarios to consider if any material uncertainties exist. The findings have not changed their view on the charity's going concern position.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

1. ACCOUNTING POLICIES (Continued)

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

Hertfordshire County Scout Council is a charity within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly it is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

Judgements and Key Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Charity about the future or that are otherwise uncertain.

Estimates are made taking into account historical experience, current trends and other relevant factors. However because balances cannot be determined with certainty actual results could be different from the assumptions and estimates.

The items in the Charity's Balance Sheet as at the 31 December 2020 for which there is a risk of adjustment in the following financial year are:

- Depreciation of Property Equipment and Vehicle Assets which are depreciated based on their estimated useful lives.

2. DONATIONS AND LEGACIES

	2020		2019	
	£	£	£	£
Membership subscriptions		597,840		577,075
Less: Paid on to The Scout Association		(405,897)		(387,062)
Less: Training and development levy		-		(14,075)
		<hr/>		<hr/>
Net membership subscription retained		191,943		175,938
<i>Donations</i>				
- General Fund	17,904		58,096	
- Activity Centres Restricted	950		40,700	
- Restricted Funds	3,584	22,438	32,325	131,121
	<hr/>		<hr/>	
Grants				
- Restricted		-		2,000
- Unrestricted				
Coronavirus Job Retention Scheme		131,029		-
Small Business Grant		55,000		-
		<hr/>		<hr/>
		400,410		309,059
		<hr/>		<hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

3. CHARITABLE ACTIVITIES INCOME

	2020 £	2019 £
Activity Centres	175,751	1,892,836
Training and other sections	7,137	146,374
World Scout Jamboree	-	190,031
Other Sundry Income	89	1,990
	182,977	2,231,231
	182,977	2,231,231

4. INVESTMENT AND OTHER INCOME

	2020 £	2019 £
Bank Interest	1,027	479
	1,027	479
	1,027	479

5. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Lottery income	18,013	12,050
	18,013	12,050
	18,013	12,050

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

	Activities Undertaken Directly 2020 £	Support Costs 2020 £	Depreciation 2020 £	Total 2020 £
Activity centres	766,343	159,476	139,622	1,065,441
Training and other sections	41,786	6,473	13,754	62,013
Restricted funds	5,926	-	-	5,926
	814,055	165,949	153,376	1,133,380
	814,055	165,949	153,376	1,133,380

	Activities Undertaken Directly 2019 £	Support Costs 2019 £	Depreciation 2019 £	Total 2019 £
Activity centres	1,630,348	119,536	156,354	1,906,238
Training and other sections	141,898	10,005	15,069	166,972
Restricted funds	30,506	-	-	30,506
World Scout Jamboree	195,132	-	-	195,132
	1,997,884	129,541	171,423	2,298,848
	1,997,884	129,541	171,423	2,298,848

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

6. GENERAL FUNDS EXPENDITURE (continued)

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)	2020 £	2019 £
Support Costs		
Wages, Pensions and National Insurance	70,274	43,937
Redundancies	49,005	-
Printing, stationary, postage, telephone and computer costs	7,530	10,669
Legal and professional	12,625	23,424
Auditors – Non-audit fee	-	8,560
Governance costs	14,690	18,241
Other costs	11,825	24,710
	165,949	129,541
	165,949	129,541
Governance Costs		
	2020 £	2019 £
Trustee expenses	3,540	2,818
Audit fee	11,150	10,850
AGM & Annual Review	-	4,573
	14,690	18,241
	14,690	18,241

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The Charity considers its Key Management Personnel comprises its Trustees only. One Trustee Claire Stevens was paid as an employee during the year. The role performed was that of County Secretary. The amount of remuneration was £10,501 and pension contributions of £117 (2019: Nil). The Scout Association regulations laid down in the Policy, Organisation and Rules (POR) allow for this position to be remunerated.

No Trustees are accruing pension arrangements (2019: none)

The following expenses were reimbursed to 3 trustees (2019: 3)

Trustees during the year:-

	2020 £	2019 £
Travelling Expenses	148	372
Subscriptions	120	531
Computer Hardware	2,018	1,915
Telephone & mobile	189	-
Printing, postage & stationery	50	-
Insurance	990	-
Room Hire	25	-
	3,540	2,818
	3,540	2,818

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

8. STAFF COSTS

	2020 £	2019 £
Salaries and wages	470,568	659,985
Social Security costs	32,642	40,624
Pension costs	21,514	21,943
	524,724	722,552
	524,724	722,552

No employee received emoluments of more than £60,000.

	2020	2019
The average number of employees, analysed by functions are:		
Activity Centres - Managers and Employees	18	16
Administration	3	2
Part time and summer staff	5	33

There were statutory termination benefits of £49,005 paid during the year.

9. TANGIBLE ASSETS AT COST

	Land £	Freehold Property £	Leasehold Property £	Equipment £	Vehicles £	Total £
Cost						
1 January 2020 b/f	1,062,291	2,047,459	233,599	858,658	88,102	4,290,109
Additions	-	32,508	-	20,715	4,800	58,023
Disposals	-	-	-	(8,402)	(21,237)	(29,639)
	1,062,291	2,079,967	233,599	870,971	71,665	4,318,493
Depreciation						
1 January 2020 b/f	-	1,102,217	107,940	722,106	70,828	2,003,091
Charge for the year	-	96,735	6,608	64,350	6,895	174,588
Disposals	-	-	-	(6,359)	(13,837)	(20,196)
	-	1,198,952	114,548	780,097	63,886	2,157,483
Net Book Value						
31 December 2020	1,062,291	881,015	119,051	90,874	7,779	2,161,010
Net Book Value						
31 December 2019	1,062,291	945,242	125,659	136,552	17,274	2,287,018

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

9. TANGIBLE ASSETS AT COST (continued)

The Council is the beneficial owner of freehold property at Phasels Wood, Tolmers and Lochearnhead Station and of leasehold interests at Tolmers (Peters Wood), Well End and Harmergreen Wood. The freehold property and leasehold interests are vested in The Scout Association Trust Corporation as trustees for the Council, except that Lochearnhead Station is vested in the County Chairman, County Commissioner and County Secretary as trustees under Scottish law. All freeholds and leasehold property comprise the sites and locations of the Council's Activity Centres.

The agreement to purchase the sites at Phasels Wood and Tolmers in 2010 contains a clause whereby if within 40 years of the purchase the use of the Property is changed from use as a campsite and activity centre or planning permission is obtained for change of use of the site from a campsite and activity centre then 50% of the profit adjusted by inflation will be payable to the Scout Association.

10. INVESTMENTS

	2020 £	2019 £
Orchard Farm Activity Centre*	8,168	8,104
Premium Bonds**	4,150	4,150
	<hr/>	<hr/>
	12,318	12,254
	<hr/> <hr/>	<hr/> <hr/>

*Hertfordshire County Scout Council managed the Activity Centre, Orchard Farm, jointly with Hertfordshire Guides. The investment represents 50% of the net assets and has been incorporated into the consolidated accounts. The lease has now come to an end and the site is no longer being used for Scouting purposes. Please refer to Note 17 regarding any contingent liability.

** The Premium bonds are held in the name of a nominee.

11. DEBTORS

	2020 £	2019 £
Trade Debtors	44,569	73,461
Prepayments and accrued income	44,905	46,439
Other Debtors	1,409	1,766
	<hr/>	<hr/>
	90,883	121,666
	<hr/> <hr/>	<hr/> <hr/>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 Continued

12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	2020 £	2019 £
Trade Creditors	52,326	76,850
Taxes and Social Security	16,653	37,884
Accruals and deferred income	226,541	225,225
Other Creditors	796	6,958
	<u>296,316</u>	<u>346,917</u>
Deferred Income included the above figure is as follows:		
Brought forward	201,131	249,088
Additions	111,301	201,131
Released	(111,434)	(249,088)
	<u>200,998</u>	<u>201,131</u>

Deferred Income relates to deposits that were received for future activities.

13. FUNDS

	1 January 2020 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	31 December 2020 £
Unrestricted Funds					
General fund	211,624	208,724	(172,631)	117,827	365,544
Training and other sections	159,931	20,241	(50,979)	36,647	165,840
Activity Centres	124,997	368,920	(909,968)	-	(416,051)
	<u>496,552</u>	<u>597,885</u>	<u>(1,133,578)</u>	<u>154,474</u>	<u>115,333</u>
Designated Funds					
Tangible Fixed Asset Fund	2,287,018	-	-	(127,827)	2,159,191
Covid Fund	-	-	(2,500)	10,000	7,500
	<u>2,287,018</u>	<u>-</u>	<u>(2,500)</u>	<u>(117,827)</u>	<u>2,166,691</u>
	<u>2,783,570</u>	<u>597,885</u>	<u>(1,136,078)</u>	<u>36,647</u>	<u>2,282,024</u>
Restricted funds					
Appeal Adaman & Nicobar	10,865	8	(1,724)	-	9,149
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	478,942	200	(1,577)	-	477,565
Malibeni 2020 Expedition	2,818	-	(541)	1,734	4,011
Scouts Against Malaria	6,516	-	-	-	6,516
Well End Restricted	30,000	-	-	-	30,000
Other Funds	59,217	4,334	(2,084)	(38,381)	23,086
	<u>636,121</u>	<u>4,542</u>	<u>(5,926)</u>	<u>(36,647)</u>	<u>598,090</u>
Total	<u>3,419,691</u>	<u>602,427</u>	<u>(1,142,004)</u>	<u>-</u>	<u>2,880,114</u>

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 Continued

13. FUNDS (continued)

The transfers between funds represents designated fund movements regarding Tangible Fixed Assets and Covid Funds allocated from the general fund. There have also been movements regarding the clarification over the nature and end balances of particular restricted reserves which has resulted in other restricted funds of £38,381 being transferred to Unrestricted funds.

Designated Fund

Tangible Fixed Asset Fund – This is a designated fund that has been set aside to represent the net book value of the tangible fixed assets.

Covid Fund – This fund has been established for costs that will be incurred for opening the sites

Restricted Funds

Andaman & Nicobar - This fund represents donations collected to help the people of the Andaman & Nicobar Islands in the wake of the Tsunami.

Phasels Wood Jubilee - This fund is for the development of the bottom field at Phasels Wood.

Lochearnhead Station - This fund is to promote mountain leadership training, to give assistance to Scouts To attend courses related to this, to maintain and develop Lochearnhead Scout Station and to maintain 6 Ravenscroft Road, Lochearnhead.

Malibeni 2020 Expedition - This funding is for a trip to Malibeni .

Other Fund - This includes the Appeal Fund which was set up for the capital refurbishment of the Activity Centres.

Scouts against Malaria - This was set up to help towards Malaria.

Well End Restricted - This is money that has been donated towards the Well End Building Appeal

Below is the comparative figures:-

	1 January 2019 £	Incoming Resources £	Outgoing Resources £	Transfer ** between funds £	31 December 2019 £
Unrestricted Funds					
General fund	151,137	178,409	(135,091)	17,169	211,624
Training and other sections	161,815	348,572	(350,456)	-	159,931
Activity Centres	25,342	1,950,787	(1,786,702)	(64,430)	124,997
	338,294	2,477,768	(2,272,249)	(47,261)	496,552
Designated Funds					
Tangible Fixed Asset Fund	2,250,014	-	-	37,004	2,287,018
	2,588,308	2,477,768	(2,272,249)	(10,257)	2,783,570
Restricted funds					
Appeal fund	-	802	-	(802)	-
Appeal Andaman & Nicobar	9,746	19	-	1,100	10,865
Phasels Wood Jubilee	47,763	-	-	-	47,763
Lochearnhead Station	470,400	8,542	-	-	478,942
Malibeni 2020 Expedition	-	-	(612)	3,430	2,818
Scouts against Malaria	-	3,529	-	2,987	6,516
Well End Restricted	-	42,700	(12,700)	-	30,000
Other funds	53,410	19,459	(17,194)	3,542	59,217
	581,319	75,051	(30,506)	10,257	636,121
Total	3,169,627	2,552,819	(2,302,755)	-	3,419,691

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 Continued

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net movement in funds	(539,577)	250,064
Add back depreciation charge	174,588	171,424
Deduct interest income shown in investing activities	(1,027)	(479)
Deduct gains/add back losses on investments	(64)	-
Decrease (increase) in stock	222	(1,433)
Decrease (increase) in debtors	30,783	311,627
Increase (decrease) in creditors	(50,601)	(65,209)
	<hr/>	<hr/>
Net cash used in operating activities	(385,676)	665,994
	<hr/> <hr/>	<hr/> <hr/>

15. PENSION

The charity operates a defined contribution scheme, the amounts due for the year amounted to £21,514 (2019 £21,943) and the balance outstanding as at the 31 December 2020 amounted to £275 (2019: £2,690).

16. LEASES

The total future minimum lease payments under non-cancellable leases are payable as follows:

<u>Land and Buildings</u>	2020 £	2019 £
Within one year	3,320	3,118
After one year but within five years	13,280	12,471
Greater than five years	54,200	52,268
<u>Equipment</u>		
With one year	2,383	275
After one year but within five years	-	826
Greater than five years	-	827

17. CONTINGENT LIABILITY

The closure of Orchard Farm

The Scout Council together with Hertfordshire Girl Guides as participants in the Hertfordshire County Scout and Guide Council (HCS&GC), formed by the Girl Guides Association under its Royal Charter of Incorporation, were the beneficial lessees of Orchard Farm. In the unlikely and unexpected event that claims arise from the Lessor for dilapidations and other costs these liabilities will first be met out of the residual funds held by HCS&GC which amount to £16,337 at 31 December 2020. If this amount proved to be insufficient an unquantifiable liability would fall jointly on the Scout Council and Hertfordshire Girl Guides. The lessor has nine years to make a claim which will crystallise in March 2028. After this date the residual funds will be shared equally between the Scouts and Guides.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Continued

18. NET ASSETS BY FUND

	Unrestricted Funds		Restricted Funds	2020
	General £	Designated £	£	Total £
Fixed Assets				
Tangible assets	-	2,161,010	-	2,161,010
Investments	12,318	-	-	12,318
Current Assets				
Stock	19,644	-	-	19,644
Debtors	90,883	-	-	90,883
Cash at bank and in hand	288,804	5,681	598,090	892,575
Creditors				
Amounts falling due within One year	(296,316)	-	-	(296,316)
Total Net Assets	115,333	2,166,691	598,090	2,880,114

Comparative figures:

	Unrestricted Funds		Restricted Funds	2019
	General £	Designated £	£	Total £
Fixed Assets				
Tangible assets	-	2,287,018	-	2,287,018
Investments	12,254	-	-	12,254
Current Assets				
Stock	19,866	-	-	19,866
Debtors	121,666	-	-	121,666
Cash at bank and in hand	719,364	-	606,440	1,325,804
Creditors				
Amounts falling due within One year	(346,598)		(319)	(346,917)
Total Net Assets	526,552	2,287,018	606,121	3,419,691

19. POST BALANCE SHEET EVENTS

Subsequent to the year end the Charity has received a loan from it's bank for £250,000. The loan was approved and issued in January 2021 and is repayable over the following six years. In the first year there is a repayment of capital and interest holiday. Thereafter there are 60 monthly payments. The interest is charged at a floating rate base with a minimum rate of 2.99%.

20. RELATED PARTY TRANSACTIONS

Apart from the remuneration paid to the County Secretary as detailed in note 7 there are no related party transactions in the year (2019 Nil).