

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

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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)
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CO-OPTED MEMBERS	Nick Neider (from June 2021)
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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

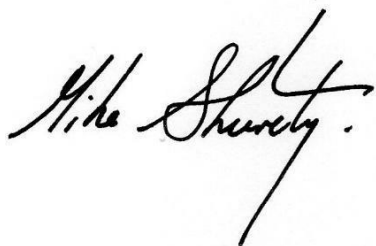
TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2021 Continued

	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

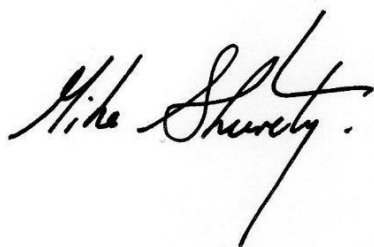
The notes on pages 20 to 31 form part of these accounts

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)
		<hr/>		<hr/>
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
	<hr/>		<hr/>	
Grants				
- Unrestricted				
Coronavirus Job Retention Scheme		34,870		131,029
Small Business Grant		92,258		55,000
		<hr/>		<hr/>
		368,176		400,410
		<hr/>		<hr/>

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
	<hr/>	<hr/>
	204,229	182,977
	<hr/>	<hr/>

4. INVESTMENT AND OTHER INCOME

	2021 £	2020 £
Bank Interest	132	1,027
	<hr/>	<hr/>

5. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Lottery income	16,729	18,013
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	429,081	121,335	142,302	692,718
	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	814,055	165,949	153,376	1,133,380
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/> 121,335	<hr/> 165,949
Governance Costs	2021 £	2020 £
Trustee expenses	610	3,540
Audit fee	13,600	11,150
	<hr/> 14,210	<hr/> 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
	<hr/> 610	<hr/> 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/> 270,042	<hr/> 524,724

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)
31 December 2021	1,062,291	2,086,940	243,648	873,121	58,515	4,324,515
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)
31 December 2021	-	1,296,384	121,503	827,077	52,926	2,297,890
Net Book Value						
31 December 2021	1,062,291	790,556	122,145	46,044	5,589	2,026,625
Net Book Value						
31 December 2020	1,062,291	881,015	119,051	90,874	7,779	2,161,010

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	-
	<hr/>	<hr/>
	374,200	296,316
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
Carried forward	214,312	200,998
	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
	204,167	-
	<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.

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,166,691	-	(6,838)	(133,228)	2,026,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,282,024	564,178	(679,975)	13,251	2,179,528
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	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

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.