

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

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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)
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CO-OPTED MEMBERS	Nick Neider
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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 complete 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)
	(8,177)	(8,170)
Less: Reserves invested in non-liquid assets		
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

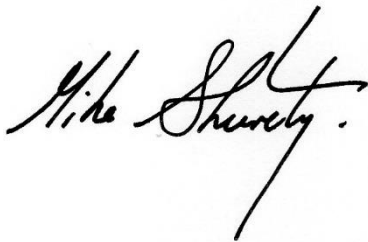
Auditors

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	2	224,205	18,447	242,652	343,139	25,037	368,176
Charitable activities	3	1,312,956	-	1,312,956	204,229	-	204,229
Investment and other income	4	49	8	57	81	51	132
Other trading activities	5	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	6	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	14	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	14	2,179,478	589,806	2,769,284	2,282,024	598,090	2,880,114
TOTAL FUNDS CARRIED FORWARD	14	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.

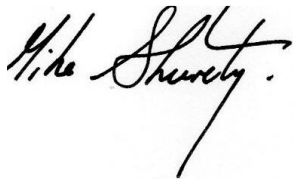
HERTFORDSHIRE COUNTY SCOUT COUNCIL

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/>

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
	<u>1,312,956</u>	<u>204,229</u>

4. INVESTMENT AND OTHER INCOME

	2022 £	2021 £
Bank Interest	57	132
	<u>57</u>	<u>132</u>

5. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Lottery income	15,099	16,729
	<u>15,099</u>	<u>16,729</u>

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
	<u>1,090,201</u>	<u>138,709</u>	<u>122,850</u>	<u>1,351,760</u>

	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
	<u>429,081</u>	<u>121,335</u>	<u>142,302</u>	<u>692,718</u>

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
	<hr/> 138,709	<hr/> 121,335
Governance Costs	2022	2021
	£	£
Trustee expenses	5,371	610
Audit fee	13,000	13,600
	<hr/> 18,371	<hr/> 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	-
	<hr/> 5,407	<hr/> 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/> 416,156	<hr/> 270,042
	<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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 December 2022	1,062,291	2,535,116	231,805	806,456	59,965	4,695,633
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31 December 2022	-	1,360,405	111,540	772,444	51,596	2,295,985
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value						
31 December 2022	1,062,291	1,174,711	120,265	34,012	8,369	2,399,648
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Book Value						
31 December 2021	1,062,291	790,556	122,145	46,044	5,589	2,026,625
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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/>

*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/>

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
	<hr/>	<hr/>
	463,693	374,200
	<hr/>	<hr/>
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)
	<hr/>	<hr/>
Carried forward	185,110	214,312
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	154,202	204,167
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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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	152,853	1,552,310	(1,340,942)	78,040	442,261
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Designated Funds					
Tangible Fixed Asset Fund	2,026,625	-	-	373,023	2,399,648
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,179,478	1,552,310	(1,340,942)	451,063	2,841,909
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	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.