

# **HERTFORDSHIRE COUNTY SCOUT COUNCIL**

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

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

HCSC Scout Activity Centre  
Well End Road  
Borehamwood  
WD6 5PR

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

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# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

### TRUSTEES

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

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

# **HERTFORDSHIRE COUNTY SCOUT COUNCIL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023 Continued**

### **OPERATIONAL ADDRESS**

#### **COUNTY HEADQUARTERS**

HCSC Scout Activity Centre  
Well End Road  
Borehamwood  
WD6 5PR

### **PRINCIPAL ADVISERS AND PROPERTY TRUSTEES**

#### **AUDITORS**

MHA  
Chartered Accountants  
6<sup>th</sup> Floor  
2 London Wall Place  
London  
EC2Y 5AU

#### **PRINCIPAL BANKERS**

Barclays Bank PLC.  
78 Turners Hill  
Cheshunt  
EN8 9BW

#### **MANAGEMENT ACCOUNTANTS**

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

#### **TRUSTEES FOR PROPERTY: ENGLAND AND WALES**

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

#### **TRUSTEES FOR PROPERTY: SCOTLAND**

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

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

### **Purpose and Method**

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

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

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

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

### **Governance**

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

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

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

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

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

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

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

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

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

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

### **Trustees' Responsibilities**

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

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

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### **Safeguarding Policy**

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

### **Health and Safety Policy**

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

### **Risk Assessment**

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

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

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

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

### **Data Protection**

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

### **Volunteer Statement**

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

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

### **Pension Statement**

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### Policy for Key Management Personnel

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

### REVIEW OF THE YEAR

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

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

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

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

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

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



# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### The County Team Structure

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

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

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

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

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### **Scouting sections:**

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

#### **Squirrels (4-6) ,**

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

#### **Beavers (6-8)**

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

#### **Cubs (8-10½)**

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

#### **Scouts (10½-14)**

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

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

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

#### **Explorer Scouts (14-18)**

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

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

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

#### **Scout Network (18-25)**

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

#### **Achievements**

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### Other Sections and Activity Centres

#### International

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

#### Leader Training

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

#### Archives

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

### Activity Centres

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

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

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

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

### STRATEGIC AIMS AND PERFORMANCE

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### **Plans for the future**

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

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

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

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

### **Community Impact:**

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

### Financial Highlights

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

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

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

### Reserves Policy and Analysis

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023 Continued

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

### Auditors

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

### Obligations

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

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



Michael Shurety  
County Chair



Ian Tycer  
County Lead Volunteer

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

### Matters on which we are required to report by exception

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

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

## **Responsibilities of trustees**

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

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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



# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## Use of our report

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

The logo consists of the letters 'MHA' in a stylized, handwritten font. The 'M' and 'H' are connected, and the 'A' is slightly offset to the right.

## **MHA**

Statutory Auditor  
London, United Kingdom

Date: 22 September 2024

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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

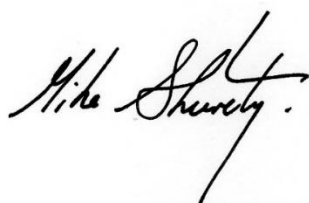
*The notes on pages 20 to 319 form part of these accounts.*

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## BALANCE SHEET AS AT 31 DECEMBER 2023

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

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



County Chairman  
Michael Shurety



County Lead Volunteer  
Ian Tycer

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

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

### Analysis of changes in net debt.

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 1. ACCOUNTING POLICIES

#### **Basis of Accounting**

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

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

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

#### **Fund Accounting**

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

#### **Income and Endowments**

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

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

#### **Expenditure**

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 1. ACCOUNTING POLICIES (Continued)

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

#### Membership Subscriptions

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

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

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

#### Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

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

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

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

#### Stock

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

#### Pension contributions

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

#### Going Concern

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

#### Debtors

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

#### Creditors and provisions

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 1. ACCOUNTING POLICIES (Continued)

#### Financial instruments

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

#### Taxation

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

#### Judgements and Key Sources of Estimation Uncertainty

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

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

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

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

### 2. DONATIONS AND LEGACIES

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 3. CHARITABLE ACTIVITIES INCOME

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

### 4. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Bank Interest	589	57
	<hr/>	<hr/>

### 5. OTHER TRADING ACTIVITIES

	2023 £	2022 £
Lottery income	13,866	15,099
	<hr/>	<hr/>

### 6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

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



# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 6. GENERAL FUNDS EXPENDITURE (continued)

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

#### TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)

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

### 7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

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

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

No Trustees are accruing pension arrangements (2022: none)

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

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

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

### 8. STAFF COSTS

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 9. TANGIBLE ASSETS AT COST

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

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

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

### 10. INVESTMENTS

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

<b>11. DEBTORS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	22,343	47,090
Prepayments and accrued income	26,546	71,862
Other Debtors	34,736	-
	<hr/>	<hr/>
	83,625	118,952
	<hr/>	<hr/>
<b>12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Creditors	86,387	66,716
Taxes and Social Security	14,464	27,824
Accruals and deferred income	214,986	306,096
Other Creditors	735	13,057
Bank Loan	50,000	50,000
	<hr/>	<hr/>
	366,572	463,693
	<hr/>	<hr/>
Deferred Income included in the above figure is as follows:		
Brought forward	185,110	214,312
Additions	139,437	157,356
Released	(157,930)	(186,558)
	<hr/>	<hr/>
Carried forward	166,617	185,110
	<hr/>	<hr/>

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 14. FUNDS

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

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

#### Designated Fund

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

#### Restricted Funds

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 14. FUNDS (continued)

Below is the comparative figures:-

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

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

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

Continued

### 16. PENSION

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

### 17. LEASES

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

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

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

### 18. CONTINGENT LIABILITY

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

### 19. NET ASSETS BY FUND

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

# HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

### 19. NET ASSETS BY FUND (Continued)

Comparative figures:

	Unrestricted Funds		Restricted Funds	2022
	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

### 20. RELATED PARTY TRANSACTIONS

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