

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

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

HCSC Scout Activity Centre

Well End Road

Borehamwood

WD6 5PR

Hertfordshire County Scout Council

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

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Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

TRUSTEES

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

COUNTY LEAD VOLUNTEER
(ex Officio)

Ian Tyce

COUNTY CHAIR

Michael Shurety

COUNTY SECRETARY

Claire Stevens (until 8/6/24)

COUNTY TREASURER

Frank Monnington

COUNTY YOUTH LEAD

Kayleigh Malone (until 1/12/24)

OTHER MEMBERS

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 Continued

OPERATIONAL ADDRESS

COUNTY HEADQUARTERS	HCSC Scout Activity Centre Well End Road Borehamwood WD6 5PR
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PRINCIPAL ADVISERS AND PROPERTY TRUSTEES

AUDITORS	Mercer and Hole LLP 72 London Road St Albans AL1 1NS
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PRINCIPAL BANKERS	Barclays Bank PLC. 78 Turners Hill Cheshunt EN8 9BW
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MANAGEMENT ACCOUNTANTS	PKW Accountancy Limited Chartered Accountants Second Floor 1 Church Square Leighton Buzzard Bedfordshire LU7 1AE
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TRUSTEES FOR PROPERTY: ENGLAND AND WALES	The Scout Association Trust Corporation Gilwell House Gilwell Park London E4 7QW
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TRUSTEES FOR PROPERTY: SCOTLAND	County Lead Volunteer County Chair County Trustee Board Administrator C/o Holmes MacKillop Solicitors 229 Fenwick Road Giffnock Glasgow G46 6JQ
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Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

The Hertfordshire County Scout Council (HCSC) is an unincorporated association, and a registered charity established as an independent charity under the umbrella of The Scout Association. Its governing documents are those of The Scout Association which consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Council also operates under the name of Hertfordshire Scouts.

Purpose and Method

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

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

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

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

Governance

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

As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Trustees are required to complete TSA trustee training, and the County Trustee Board has developed an induction programme for newly appointed trustees.

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

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

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Trustees' Responsibilities

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

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

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

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

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

Safeguarding Policy

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

Health and Safety Policy

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

Risk Assessment

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

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

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

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

Data Protection

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

Volunteer Statement

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

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

Pension Statement

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

Policy for Key Management Personnel

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

REVIEW OF THE YEAR

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

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

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

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Youth Membership					
Squirrels	571	353	158	17	
Beavers	3,364	3,448	3,465	3,402	2,704
Cubs	4,302	4,442	4,428	4,351	4,004
Scouts	4,096	3,880	3,888	3,893	3,708
Explorers	1,514	1,475	1,370	1,350	1,278
Youth Membership (under 18)	13,847	13,598	13,309	13,013	11,694
Scout Network	323	324	231	348	318
Total Youth Members	14,170	13,922	13,540	13,361	12,012
Leadership	2,473	2,384	2,285	2,190	2,150
Organisational Support	1,318	1,711	1,859	1,957	2,158
Total Membership	17,961	17,997	17,684	17,508	16,320

Number of Sections

Squirrel Dreys	41	28	16	1	
Beaver Colonies	201	202	209	208	208
Cub Packs	213	216	221	220	220
Scout Troops	189	179	190	189	194
Explorer Scout Units	66	65	68	66	63
Scout Networks	15	16	16	16	16
Active Support Units	0	57	52	50	52
Groups	168	171	171	173	174
Districts	18	18	18	18	18

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

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

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

The County Team Structure

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

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

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

Scouting sections:

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

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

Achievements

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

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

Other Sections and Activity Centres

International

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

Leader Training

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

Archives

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Activity Centres

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

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

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

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

STRATEGIC AIMS AND PERFORMANCE

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

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

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Plans for the future

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

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

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

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

Community Impact:

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

Financial Highlights

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

The accounts have been prepared on a going concern basis.

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

Reserves Policy and Analysis

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

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

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

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

Hertfordshire County Scout Council

TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2024 Continued

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

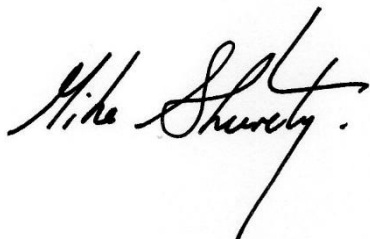
Auditors

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

Obligations

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

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



Michael Shurety
County Chair



Ian Tyce
County Lead Volunteer

Hertfordshire County Scout Council

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

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

Hertfordshire County Scout Council

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

How the audit was considered capable of detecting irregularities including fraud

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

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

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

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

Hertfordshire County Scout Council

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

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

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

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

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

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

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

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

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

Hertfordshire County Scout Council

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

Use of our report

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

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

Date: 17 June 2025

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

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

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

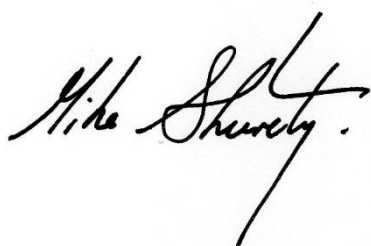
The notes on pages 21 to 32 form part of these accounts.

HERTFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2024

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

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



County Chairman, Michael Shurety



County Lead Volunteer, Ian Tycer

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

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

Analysis of changes in net debt.

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES

Basis of Accounting

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

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

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

Fund Accounting

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

Income and Endowments

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

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

Expenditure

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES (Continued)

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

Membership Subscriptions

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

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

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

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

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

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

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

Stock

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

Pension contributions

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

Going Concern

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

Debtors

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

Creditors and provisions

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

1. ACCOUNTING POLICIES (Continued)

Financial instruments

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

Taxation

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

Judgements and Key Sources of Estimation Uncertainty

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

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

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

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

2. DONATIONS AND LEGACIES

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

3. CHARITABLE ACTIVITIES INCOME

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

4. INVESTMENT AND OTHER INCOME

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

5. OTHER TRADING ACTIVITIES

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

6. GENERAL FUNDS EXPENDITURE

Analysis of expenditure on charitable activities

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

6. GENERAL FUNDS EXPENDITURE (continued)

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

TOTAL GENERAL FUNDS EXPENDITURE (Excluding Depreciation)

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

Governance Costs

	2024 £	2023 £
Trustee expenses	527	-
Audit fee	13,000	14,000
	13,527	14,000

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

7. TRUSTEE AND OTHER KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

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

No Trustees are accruing pension arrangements (2023: none)

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

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

8. STAFF COSTS

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

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

£60,000 - £70,000	1	-
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The average number of employees,
analysed by functions are:

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

9. TANGIBLE ASSETS AT COST

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

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

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

10. INVESTMENTS

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

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

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

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

14. FUNDS

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

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

Designated Fund

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

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

Restricted Funds

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

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

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

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

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

14. FUNDS (continued)

Below is the comparative figures:-

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

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

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

16. PENSION

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

17. LEASES

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

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

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

18. CONTINGENT LIABILITY

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

19. NET ASSETS BY FUND

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

HERTFORDSHIRE COUNTY SCOUT COUNCIL

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

19. NET ASSETS BY FUND (Continued)

Comparative figures:

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

20. RELATED PARTY TRANSACTIONS

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