WEST HERTS DISTRICT SCOUT COUNCIL TRUSTEES' REPORT

FOR THE YEAR ENDING 31 MARCH 2026
Charity Registration No. 302518

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Scouts

Classification - Internal

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WEST HERTS DISTRICT SCOUT COUNCIL INFORMATION

West Herts District Scout Council is an Unincorporated charity registered in England & Wales in 1966. The Scout Association (of which WHDSC is a part) was founded in 1907, and its Governing Document is a Royal Charter granted in 1912.

District President	Mrs Ann Seward	
District Trustee Board	District Lead Volunteer - Vacant Joint Chairs – Mr David Colvin (T) – Mrs Pam Megaw (T) Treasurer – Mr Ian Cutler (T) GLV Rep – Vacant Mrs Sheena Burrus (T) Mr James Douglas (T) [resigned September 2025] Mr Anthony Dunford (T) Mr Stephen Spall (T)	
Charity Number	302518	
Correspondence addresses	**Scouting and General** Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP **Financial and Legal** Ian Cutler 6 The Meadows Hemel Hempstead HP1 2TP	
District Team	District Team Lead Beavers Badge Secretary District Team Lead Water District Team Lead D of E	Mrs Judy Grundy Mrs Karylyn Hough Mr Brian Rook Mrs Jan Rook
Bankers	CAF Bank Ltd	
Independent Examiner	Mr Malcolm Rogers	

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Foreword

Scouting in West Hertfordshire continues to offer a varied programme for young people in our community. This is only possible due to the enthusiasm and adaptability of the Scouting volunteers within West Herts, something the Trustees would like to recognise – so, thank you.

The West Herts District Scout Council has endeavoured to attend all group AGMs this year and we have been meeting with keen, enthusiastic leaders as well as young people having a great time. It makes all the effort worthwhile.

Some Groups are not able to run all 3 sections (Beavers, Cubs, Scouts) and until this is resolved, the District is not entertaining starting any Squirrel Dreys. (4-6 yrs)

Unfortunately, the proposed visit to Lochearnhead will not now be going ahead. Logistics proved too difficult to overcome. Many of us in the District who have experienced and enjoyed Lochearnhead over the years are very disappointed.

The new membership system and the new structure for adult volunteers to utilise, has become more manageable and we are able to deal with problems arising at the District GLV meetings.

We continue to run waiting lists within the West Herts and hope to reduce these waiting lists. The recruitment programme to encourage more adult volunteers needs a more varied approach – in particular we need younger adult members.

To support us in achieving this goal, we ask that you talk to your friends and colleagues and encourage them to give up some time and bring their specific skills to enhance our programme.

Please support us in our ambition of continuing to bring quality Scouting to as many young people as possible. Thank you to all of you who already make Scouting successful in the district.

Trustee's Report

The trustees of the charity present their report and financial statements for the year ended 31st March, 2026.

Objectives of the Charity

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Objectives of West Herts District Scout Council

The object of the charity is to promote Scouting in the West Herts area by providing the structure that enables the eight individual Scout Groups and five Explorer Units (one of which is a virtual Young Leader Unit) to operate efficiently and effectively. The charity provides recruitment, training and District scouting activities.

Public benefit

In planning activities for the year, the West Herts Trustee Board confirm that they have given due regard to the Charity Commission's legislative and regularity requirements to comply with Section 17 of the Charities Act 2011. This report outlines how our achievements during the year have benefited the public.

Financial Summary

TREASURERS VERBAL REPORT 2025-26

As you are all aware the West Herts District Scout Council is a registered charity (No 302518). This means that we have to present our accounts in a format acceptable to the Charity Commission.

The District Treasurer has had control and oversight of fourteen accounts. The balances on 31/03/26 are shown below

Account	Account Type	Balance 31/03/26	Balance 31/03/25	Change
Council	Current	£11,241	£11,464	-£223
Gold	Investment	£18,557	£18,228	+£329
Badges	Current	£912	£1,011	-£99
Lochearnhead	Current	£2,556	£2,610	-£54
Marine	Current	£1,541	£1,513	+£28
Crong	Current	£0	£2,723	-£2,723
Oddy	Current	£3,214	£8,752	-£5,538
Icknield	Current	£8,060	£8,895	-£835
VVV	Current	£10,684	£9,530	+£1,154
Thunderdell	Current	£4,783	£2,867	+£1,916
Lloyds	Current	£96	£96	£0
Lloyds Term Deposits (3)	Investment	£38,661	£37,535	+£1,126

Four of these are investment accounts, five belong to the District Explorer scout units and the remaining five are a Lloyds current account (holding less than £100), Scout Council (Trustees), Badges, Lochearnhead and Marine.
In addition to the above the District (Marine and Badges) held petty cash balances of £186 at 31st March 2026 (£71 at 31st March 2025)
The value (31/03/26) of the investment accounts was £57,218
The value of the accounts linked to the Explorer units was £26,741
The remaining funds are Council £11,241, Badges £912, Lochearnhead £2,556, Marine £1,541, Lloyds current £96.
The total cash funds of the District (March 2026) was £100,527 (including petty cash, debtors and creditors)
The cash funds last year (March 2025) £105,136
District deficit (March 2026) was -£4609

The District Explorer units are designed to be self-funding. The accounts are examined every year and 'rolled up' into the District accounts. The activity fees received along with sales of clothing, gift aid received by the Explorer units prepayment for major camps and Explorer fund raising considerably increase the District receipts.

The total receipts were £51,658 and the total payments £56,268 leading to a deficit of -£4609.

The deficit was expected because Oddy ESU refunded the money collected for an international camp

that was subsequently cancelled. These are R+P accounts so income is booked in the year in which it is received and expenditure booked in the year it occurred hence Oddy 'lost' £5538 in 25/26 (following a 'profit' of £3698 in 24/25).

The vast majority of the income related to the District Scout Council is the District Levy collected on the capitation payment. In addition, the Council receives occasional donations and a small amount of interest.

The Rotary Club of Berkhamsted and Bulbourne donated £500 to the Access4All in 2025/26. The Council thanks them for their generosity.

In 2025-26 the total income (detailed below) received by the Council was £4137 (24/25 £3961)
The expenditure (detailed below) was £3010 (24/25 £2871). A surplus of £1127.

Council Income	
District Levy	£3565
Donations	£500
Interest	£24
Paid to Council account in error (refunded)	£48
Total	£4137

Council Expenditure	
Governance	£505
Insurance	£618
Access for All grants	£400
Donation	£500
Training	£650
Fees and Charges	£198
Equipment (non-capital)	£139
Total	£3010

The intention of the Council is to break even. The surplus is due to an underspend on training. £1500 was budgeted and £650 was spent.

The District benefited from the Lockhart bequest in 1995 to the value of £14,250. The current value of this bequest in 2026 (according to the BoE inflation calculator) is £29,669.

We remain ready to assist any Group or Unit who may need access to significant funds to aid development.

<u>Reported to District Examiner (consistent with the verbal report above)</u>
Subscriptions were paid by all Groups and Units on schedule in Mar 2026.
Total District receipts for 25/26 were £51,658 [24/25 £52,571]
Total District payments for 25/26 were £56,268 [24/25 £40,534]
Total District surplus for 25/26 was -£4,609 [24/25 £11,978]
The total funds of the District decreased from £109,575 (24/25) to £104,986 (25/26)
The District Council income was £4,137 [24/25 £3,961]
The District Council expenditure was £3,010 [24/25 £2,871]
The District Council surplus was £1,127 [24/25 £1,090]

The majority of District expenditure is on insurance for District members, insurance for the district and explorer equipment and banking charges for the nine accounts that the District maintains with CAF Bank (this includes one account for each of the four Explorer Scout Units). The District also pays, as is required by the SA, for the examination of the annual accounts.

The District Council holds in cash and bank accounts £74,018 (£72,369; 24/25)
The ESU's hold £26,741 (£32,767; 24/25)

The formal accounts prepared on a receipts and payments basis have been examined by the District Examiner (Malcolm Rogers).

They will be formally approved at the District Trustee Board in early September and then filed with the Charity Commission.

Principal Activities this Year

Our ambition continues to be "bring quality scouting to as many young people as possible".

The Scout District exists to give structure to local Scouting and to provide a link to the County and by extension the National (and International) Scouting Organisations. The District Lead Volunteer leads the uniformed membership and the District Chair(s) lead the non-uniformed (but still vital) lay membership.
The District Trustee Board meets regularly throughout the year to review the activities of the Groups and the District.

The district is responsible for:

- Collection and remittance of the annual membership subscription to the County
- Completion of the annual census
- Supporting the Groups, Explorers and the West Herts Scout Network
- Organising District events
- Administering the District learning fund
- Administering the 'access 4 all' fund (kindly provided by Rotary Club of Berkhamsted and Bulbourne)
- Providing finance to individuals and Groups to enable them to expand access to Scouting
- Protecting District assets
- Monitoring learning and compliance
- Monitoring risk in the District

The Trustee board has been active this year in all of the above areas.

Impact Benefit Statement

This year our Groups have taken part in several County and District events, including:

- Green Beret
- Explorer Monopoly Run
- Peak Assault
- Mersea Sailing Week
- Scout Cooking Competition
- DofE Award Expeditions
- Phasels Activity Weekend
- Beaver hunt for Rudolph

The individual Groups carry out activities on a weekly basis too numerous to mention here. They are all designed by the individual Leaders to deliver the Scouting programme to the age range on which

they are focussed. The Explorer units take part in unit and inter-unit activities
In 2025-2026 The District had 173 adults supporting 617 young people in scouting across the District through volunteering in leadership, management, governance and support roles.

Along with our Groups we are still supporting Skills for Life by actively engaging and supporting our Young People in their personal development, empowering them to make a positive contribution to society.

The District administers an 'access 4 all fund'. The funding is provided by the Rotary Club of Berkhamsted and Bulbourne and the fund is used to pay grants to families and individuals to enable them to take part in Scouting activities that would otherwise be too expensive. £400 in grants were made from this fund in 2025-26. £272 remains in this fund.

We still lack adult volunteers in both the District Team and our Groups. This means that currently our sections run at a capacity that is safe for all. As a District we have been looking at recruitment opportunities particularly for a District Lead Volunteer. If anyone would like to volunteer in any capacity; please contact one of the District Trustees.

There have been some significant changes within Scouting over the last year, the biggest being the introduction of the new Membership Database, this has been a big learning curve for us all and continues to be improved and updated by Headquarters.

The learning program for all Adult Team members has been revised and is now being implemented, as a District we are supporting our volunteers to complete their learning in a timely manner. There is also a focus on our Youth having more involvement with the organising the weekly meetings. Currently we are still supporting the Skills for Life

Risk management

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems or procedures have been established to manage those risks. The District Trustees conduct regular risk review meetings and have made the District Risk Review available to the Groups. The Groups are encouraged to conduct their own risk reviews.

Recruitment and induction of trustees

Trustees are selected on the basis of their expertise, skills and knowledge and upon the benefits tha these can bring to the charity. New trustees are briefed on the activities of the charity by other trustees: their attention is drawn in particular to their legal obligations under Charity Law and the Charity Commission guidance on public benefit.

This report and the associated accounts were adopted by the Trustees and members at the AGM held on 25th September 2026 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Anthony Dunford, David Colvin, Pam Megaw, Stephen Spall.

The documents were formally approved by the District Trustees at its meeting held on the 1st September 2026 at which the following Trustees were in post: - Sheena Burrus, Ian Cutler, Anthony Dunford, David Colvin, Pam Megaw, Stephen Spall.



I.D. CUTLER TREASURER 16/09/26

D. COLVIN JOINT CHAIR 16/09/26

Signed on behalf of the Trustees

Leader Names for West Herts District Groups

Group	Group Lead Volunteer
Berkhamsted	Caleb Paullus
Gossoms End	Howard Scoot
Little Gaddesden	Simon Wilkinson
Northchurch	James Foskett
Potten End	Jim Paton
Ridgeway	Aidan Scahill
Tring	Sanjay Jha
Wilstone & Long Marston	Jane Dawson

Explorer Unit	Explorer Team Leader
Icknield	Joe Queralt
Oddy	John O'Keefe
Thunderdell	Mark Baker
VVV	Stephen Brooks
Young Leaders	Paul Chambers / Jackie Chambers

West Herts Network (WHeNU)	
Network Team Leader	Vacant

For further information about Scouting in West Herts please contact the District Chairs

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CHARITY COMMISSION FOR ENGLAND AND WALES

West Herts District Scout Council	No 302518

Receipts and payments accounts

CC16a

For the period from	01/04/2025	To	31/03/2026

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £	
A1 Receipts						
Net Capitation Received	9,257	-	-	9,257	10,664	REC-1-Subs & Cap
Activity Fees Received	31,242	-	-	31,242	29,999	REC-2-Delivery
	-	-	-	-	-	
Sales of Badges and clothing	2,143	-	-	2,143	2,590	REC-4-Trading
Support Costs	-	-	-	-	1,650	REC-5-Support
Governance and Administration	-	-	-	-	-	REC-6-Gov & Admin
Grants, Donations & Fundraising	7,470	-	-	7,470	5,907	REC-7-Grants-Donations-Fundraising
Interest Received	1,548	-	-	1,548	1,760	REC-8-Interest Recd
Loans and Transfers - Received	-	-	-	-	-	TFR-9-Loans-RECD
Sub total	51,658	-	-	51,658	52,571	
Total receipts	51,658	-	-	51,658	52,571	
A3 Payments						
Activity Expenses	45,213	-	-	45,213	26,443	PAY-2-Delivery
Equipment - Purchase and Repairs	2,819	-	-	2,819	5,453	PAY-3-Equipment
Badges and Clothing	2,398	-	-	2,398	2,918	PAY-4-Trading
Support	2,734	-	-	2,734	4,370	PAY-5-Support
Governance and Administration	1,770	-	-	1,770	1,213	PAY-6-Gov & Admin
Grants, Donations & Fundraising	1,334	-	-	1,334	137	PAY-7-Grants-Donations-Fundraising
Interest Paid	-	-	-	-	-	PAY-8-Interest
Loans and Transfers - Paid	-	-	-	-	-	TFR-9-Loans-PAID
	-	-	-	-	-	
	-	-	-	-	-	
Sub total	56,268	-	-	56,268	40,534	
Total payments	56,268	-	-	56,268	40,534	
Net of receipts/(payments)	- 4,609	-	-	-4,609	12,037	

SUMMARIES OF FUND MOVEMENTS

CASH-BASED ASSETS & LIABILITIES					
Cash funds last year end	105,136	-	-	105,136	93,100
Cash Surplus/(Deficit)	- 4,609	-	-	- 4,609	12,037
Cash Funds this year end	100,527	-	-	100,527	105,136
OTHER NON-CASH ASSETS					
Badge Stocks (@ Cost) last Y/E	4,439	-	-	4,439	4,498
Trading Movements +/- Adjustments	20	-	-	20	- 59
Badge Stocks this year end	4,459	-	-	4,459	4,439
OVERALL NET ASSETS THIS Y/E	104,986	-	-	104,986	109,575

B1 Cash funds

	to nearest £	to nearest £	to nearest £	
Bank Balances	43,087	-	43,087	B1_Cash_Funds_01
Cash Balances	186	-	186	B1_Cash_Funds_02
	-	-	-	B1_Cash_Funds_03
Total cash funds	43,273	-	43,273	

B2 Other monetary assets

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds to nearest £	
Debtors	48	-	48	B2_Other_Fin_Assets_01
Total Other Monetary Assets	48	-	48	

B3 Investment assets

	Unrestricted funds	Restricted funds	Total funds	
Term Deposits & service accounts	57,217	-	57,217	B3_Investments_01
Total Investment Assets	57,217	-	57,217	

B5 Liabilities

	Unrestricted funds	Restricted funds	Total funds	
Creditors	11	-	11	B5_Liabilities_01
Total Liabilities	11	-	11	

Unrestricted funds | Restricted funds | Total funds

Total Financial Assets	As detailed above	100,479	-	100,479
		Unrestricted funds	**Restricted funds**	**Total funds**
B4 Assets retained for the charity's own use	Badges @ Purchase Cost	4,459	-	4,459
		-	-	-
	Total Assets retained for Charity's use	4,459	-	4,459
TOTAL NET ASSETS	Financial assets plus badges	104,986	-	104,986

B4_Assets_Retnd_01

B4_Assets_Retnd_02

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
I.D. Cutler	I.D. CUTLER	16/09/26
P.M. Megaw	P. M. MEGAW	160926

NOTES TO ACCOUNTS

1 Basis of Accounting. These accounts have been prepared on a **"Receipts and Payments" basis.**

2 **Notes on Receipts:**

2a Subscriptions and Capitation. Each year, youth members in West Herts pay their annual capitation to their Scout Group or Explorer Scout Unit, who these receipts as Subscriptions (Payments are capitation; Receipts are subscriptions.) Capitation paid to Groups are not included in these accounts, because the Groups are established as separate Charities, who prepare and publish their own accounts.
Groups and Explorer Units pay their Capitation to District where it is shown as Subscriptions Received - this figure covers both Groups and Units.
Finally, District pays Capitation on behalf of all Youth members of Groups and Units to County.
Most Explorer Units hold Gift Aid details for the parents / carers of youth members who have signed a Declaration allowing the District to claim Gift Aid (currently 25% of the Capitation paid by (parents / carers of) youth members. Once the claim is received by District from HMRC, and distributed to the ESUs who prepared the original claims. The Net Subscriptions figure shown in these accounts includes the effect of Gift Aid. The table below shows the amounts against each of the accounts for this year and last year (both on an R&P basis).

Breakdown of Capitation, Subscriptions and Gift Aid

	2025/2026	2024/2025
Capitation Paid by ESUs to District	6,584	6,160
Capitation Paid by Groups to District	33,488	31,931
Capitation received from Groups and ESUs	40,073	38,091
Gift Aid received by District from HMRC	1,416	2,915
Gift Aid paid out to ESUs from District	- 1,416	- 2,915
Capitation Paid by District to County	- 36,507	- 34,163
Net Subscriptions retained by District	3,566	3,928
Explorer Scout Units		
Subscriptions received from members	10,860	9,982
Capitation paid to District	- 6,584	- 6,160
Gift Aid received by ESU's from District	1,416	2,915
Net Subscriptions retained by ESUs	5,691	6,737
OVERALL NET SUBSCRIPTIONS REPORTED	9,257	10,665

2b Trading Income. Trading Income relates to badges sold by the District and clothing sold by the ESU's.

2c Loans and Grants. £300 in grants from the Access4All fund were made in the financial year under discussion
£500 was received from Rotary to 'top-up' the Access4All fund

3 **Notes on Payments**

3a

4 **Funds and Reserves**
The table below shows the balance of each Fund or Reserve as at 31Mar25 and 31Mar26 and the net movements during the year.

Type	Fund Name	Purpose	31-Mar-25 Opening Balance	Net Movement	31-Mar-26 Closing Balance
RES	Rotary Club Fund	Access for All Scheme	172	100	272
DES	Badges - Cash	Sustain Trading	870	-44	827
	Badges - Stock		4,439	150	4,589
DES	ESUs	Sustain ESUs	32,767	-6,026	26,741
DES	Expeditions	Lochearnhead	2,610	-54	2,556
DES	Marine - Cash	Sustain Marine	52	127	179
	Marine		1,513	28	1,541
DES	Development	Long-term Projects	55,859	1,453	57,312
UNRES	General	Gen Op Reserve	11,292	-323	10,969
TOTAL	ALL FUNDS		109,574	-4,866	104,985

5 **Level of Reserves**
The level of operating reserves to be held needs to strike an appropriate balance between the overall benefit that WHDTB can provide and the risk of local scouting entering into financial difficulties, hindering its ability to sustain the current level of activities in the future.
The Trustees have determined that a minimum operating reserve of £20,000 is required with an optimal level of operating reserve of £70,000.
This does not include reserves held at Explorer unit level which are managed by those units. The level of reserves (excluding ESU's) is expected to fluctuate between £50,000 and £100,000.
All funds have been assessed against the reserves policy. All funds including ESU's with the exception of the general reserve are within the expected limits. The general reserve is marginally above target (£243).
Reserves are that part of a charity's Unrestricted Funds that is freely available to spend on any of the Charity's purposes.
This normally excludes tangible assets (land, buildings, equiment, etc.) and funds designated for essental future spending.
Thus the District's reserves as at 31Mar26 following strict Charity Commission Guidance are £100,124.
As defined by the District Reserves policy reserves following charity commission guidelines should be between £63,000 and £139,000
Total net assets fully available to the Trustees are total uninvested balances, i.e. £10,969 (i.e. excluding all Restriced and Designated funds).

6 **Trustee renumeration** No trustee received renumeration from the charity during the financial year 25-26.
No trustee claimed expenses related to their role during the financial year 25-26.
There were no transactions between WHDSC and related parties hence no conflicts of interest arose.

7 **Transactions with Trustees and related parties** No out of pocket expenses were paid to Trustees for expenses such as travel and accomodation.
This figure excludes any purchases of normal goods and services where the Council / Treasurer agreed that the items should be bought by a Trustee who would later be reimbursed.

8 **Going concern** The trustees are content that the charity is able to pay its invoices and bills as they become due.
The trustees are content that the charity is a Going Concern.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST HERTS DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of West Herts District Scout Council (Regd Charity in E&WS Number 302518) for the year ended 31st March, 2026.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept as required by section 130 of the Act; or

2 the accounts do not accord with those records.

I confirm there are no other matters to which attention should be drawn to enable a proper understanding of the accounts to be reached.

Malcolm W Rogers, MSc, CEng, ACIE
28th September, 2026