

Harpenden & Wheathampstead District Scout Council

Annual report - year ended 31 March 2017



Trustees' Annual Report for 1 April 2016 to 31 March 2017

Reference and administrative details

| | |
|--------------------------------------|---|
| Charity name: | Harpenden & Wheathampstead District Scout Council |
| Registered charity number: | 302531 |
| The Scout Association number: | 12205 |
| Charity's principal address | District Commissioner Harpenden & Wheathampstead District Scouts 65 Station Road Harpenden Herts AL5 4XF |

Trustees

During the year the board of trustees was as follows:

| Appointment | Name | Appointed/Resigned |
|----------------------------------|----------------------------|---------------------------|
| Ex-officio, Chair | Keith Brooker | May 2014 |
| Ex-officio Vice-Chair | David Lowndes | 2001 |
| Ex-officio District Commissioner | Russell Brooks | April 2015 |
| Ex-officio Secretary | Morven Allen | June 2012 |
| Ex-officio Treasurer | John Mulholland | 1997 |
| Ex-officio DESC/DSNL | Martin Allen | June 2016 |
| Elected | Rino Bit | May 2014 |
| Elected | Helen Brind | Resigned May 2016 |
| Elected | Jonathan Finch | Resigned May 2016 |
| Elected | Phil Murray | May 2015 |
| Elected | Ray Vassie | Resigned May 2016 |
| Elected | George Stubbs | May 2015 |
| Elected | Emmanuelle Bentley-Sanders | June 2016 |
| Nominated | Liz Jack | May 2014 |
| Nominated | Jane Murray | May 2015 |
| Co-opted | Sally Clark | January 2016 |
| Co-opted | Amy Warren | January 2017 |
| Co-opted | Jan Spragge | January 2017 |

Custodian trustees

The Scout Association Trust Corporation

Professional advisors

| Independent Examiner | Bankers | |
|---|---|--|
| Alison Cook AJC Accountancy Basepoint Business Centre 110 Butterfield Luton LU2 8DL | National Westminster Bank Plc 21 High Street Harpenden Herts. AL5 2RV | CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ |

Structure, governance and management

The District's governing documents are those of The Scout Association. They 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 (POR).

The District is a trust established under its rules which are common to all Scouts in the United Kingdom which is organised in Scout Groups, Scout Districts, Scout Counties and Country Headquarters. These 'units' of Scouting provide support, channels for communication, opportunities for youth members and adults to make decisions and take responsibility and functional units through which the design and delivery of the programme can be best achieved.

Each of these entities is a trust in its own right and operates on a hierarchical basis. In this way The Headquarters of The Scout Association provides oversight and supervision of Hertfordshire County Scout Council which, in turn, does so for Harpenden & Wheathampstead District Scout Council. We then have responsibility to operate the District Team of commissioners, advisers and managers, the Explorer Scout Units, Network and Active Support Unit as well as provide oversight and supervision to the ten Scout Groups within the district.

The District is managed by the District Executive Committee, the members of which are the Charity Trustees of the Scout District which is an educational charity and registered with The Charity Commission as such. As charity trustees they are responsible for complying with legislation applicable to charities which includes keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustees are appointed in accordance with POR as applied by the Harpenden & Wheathampstead District Scout Council, under four categories of membership, namely:

- Ex-officio;
 - the Chairman and Vice-Chairman who are nominated by the District Commissioner and approved by the Scout Council at the AGM,
 - the Secretary and Treasurer who are elected by the Scout Council at the AGM,
 - the District Commissioner, the District Scout Network Leader and the District Explorer Scout Commissioner.
- Elected; up to a maximum of six elected at the AGM. A term of three years on a rolling three year cycle such that two members stand down each year. A maximum of two terms of continuous service with eligibility for re-election after a three year break.
- Nominated; up to six nominated by the District Commissioner annually and approved at the AGM
- and Co-opted: up to six co-opted by the Executive Committee.

The District Scout Council has set a quorum for any meeting of the Executive Committee of 40% of the current members to include the District Commissioner (or nominated deputy) and the Chair or Vice-chair (or their nominated deputy).

The committee met three times during the year.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and members are required to act collectively as charity Trustees and in the best interest of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association
- Protect and maintain any property and equipment owned by and/or used by the District
- Manage the District finances
- Provide insurance for people, property and equipment
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fund raising
- Promote and support the development of Scouting in the local area
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community
- Appoint and manage the operation of any sub-Committees, including appointing Chairmen to lead the sub-Committees
- Ensure that Young People are meaningfully involved in decision making at all levels within the District
- The opening, closure and amalgamation of Groups, Explorer Scout Units, Scout Network and Scout Active Support Units in the District as necessary

- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.
- Supervising the administration of Groups, particularly in relation to finance and the trusteeship of property.

The Executive Committee must also:

- Appoint Administrators, Advisers and Co-opted members of the Executive Committee
- Approve the Annual Report and Annual Accounts after their examination by the independent examiner
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with the County Executive Committee; and The Charity Commission.
- Maintain confidentiality with regard to appropriate Executive Committee business.

The Executive Committee has two sub-committees;

- The Appointments Advisory Committee which is a POR requirement and exists to assist with the process of appointing adults within the Scouting District. The Chairman and members are appointed by the Executive Committee. The Advisory Committee has met 4 times in the year resulting in the appointment of 30 leaders within the District.
- The Gang Show Committee which manages the production of the annual Gang Show.

Objectives and activities

The Purpose, Method and Values of Harpenden & Wheathampstead District Scout Council are the same as that of the Scout Association.

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.

The *Values of Scouting*; All Scouts are guided by the following values:

- Integrity - to act with integrity; to be honest, trustworthy and loyal.
- Respect - to have self-respect and respect for others.
- Care - to support others and take care of the world in which we live.
- Belief – to explore faiths, beliefs and attitudes.
- Co-operation – to make a positive difference; co-operate with others and make friends.

The *Scout Method*; Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

The District and its constituent groups undertakes a variety of activities to implement the Scout Method within the district. These are described in more detail under Achievements and Performance

The Scout Shop operates on Saturday mornings in term time offering items of uniform and other Scout clothing and equipment. The shop is run by a small team supplemented by volunteers who provide help at the shop through a rota system. Alongside the shop is the provision of badges. The system whereby leaders can email the badge secretary and order badges for collection at the shop and subsequent direct invoicing to their scout groups has proved popular. Some improvements to the system were introduced during the year to help with the invoicing process.

The District owns the freehold land and buildings at Southdown Road and Lower Luton Road – the headquarters of the 3rd and 4th Harpenden respectively.

During the year the Executive Committee identified the following as priorities for the immediate future:

- maintain the current strengths across the district including financial and leadership,
- support the establishment of a new group in order to significantly address the extensive waiting list,
- provide additional storage facilities,
- improve the public-facing presentation of Scouting
- improve the community engagement activities

- improve the voice of youth in our discussions
- make good financial management and Gift Aid the norm

These priorities are kept under review and progress noted, including:

- agreement in principle to use the new Harpenden Cricket Club facility, once it is completed, for Scouting purposes,
- agreement to locate a storage facility on the grounds of Rothamsted Experimental Station,
- involvement in the newly formed Volunteer for Harpenden,
- elected a youth member to the Executive Committee
- promoted Gift Aid for use by Groups and Units

Achievements and performance

The results of the census return for 2017 are set out in the following table:

2017 Census Return

| Explorer Units | | Scout Groups | |
|--------------------------|-----|--------------------------------|------|
| Harpenden | 61 | 1 st Kimpton | 60 |
| Wheathampstead & Kimpton | 31 | 1 st Wheathampstead | 125 |
| Kinsbourne | 36 | 1 st Harpenden | 117 |
| Shackleton | 45 | 2 nd Harpenden | 102 |
| Owls | 27 | 3 rd Harpenden | 71 |
| | | 4 th Harpenden | 148 |
| | | 5 th Harpenden | 68 |
| | | 9 th Harpenden | 126 |
| | | 10 th Harpenden | 193 |
| | | 12 th Harpenden | 87 |
| | 200 | | 1097 |

A modest increase of 14 young people means there are now a total of 1,297 Beavers, Cubs, Scouts, Explorer and Network Scouts enjoying the benefit of Scouting within the District in 13 Colonies, 14 Packs, 15 Troops and 5 ESUs. The female membership has been consistent at about 23% for the past few years. But, in order to be able to accommodate the some 200 young people on the waiting list, we will need additional leaders to enable us to run more Colonies, Packs, Troops and Units.

Amongst the varied, engaging and challenging programmes enjoyed by the young people there were 6091 nights away and 69 Chief Scout Awards made which is a clear demonstration of progress towards our purpose.

In financial terms the key activities are the running of the annual Gang Show and the operation of a local Scout Shop incorporating the provision of badges, which generated a net income to the District of £6625.37 and £1085.05 respectively during the year. It is this income that supports the ongoing activities of the District and means, unlike many districts, no annual levy is generally made on Groups.

The 67th Gang Show was performed in January featuring a cast of some 150 Cubs, Scouts and Explorer Scouts supported by a team of over 100 adults to entertain sell-out audiences in excess of 2000 in total. The Gang Show is a major feature of the District's Scouting year providing a stunning opportunity for our members, has significant community recognition and provides the major part of the District's income. The standard of the show is legendary and remarkable given the policy of non-audition for the performers.

The St George's Day parade and celebration was again well supported with over 500 attending.

The long-standing tradition of participation in the November Remembrance Day parades continued with Scouting involvement at the Kimpton, Wheathampstead and Harpenden events. There was also a Scouting contribution to many of the community events such as the Harpenden Carnival, Larks in the Park, Armed Forces Day, Highland Gathering, Classics on the Common, St Nicholas Christmas Festival, the Wheathampstead Village Day, Kimpton May Festival and the County Show.

The Leader Development Day has become a popular way of accommodating significant amounts of adult training and the March event was again held in Kimpton. Due to changes in the requirements of trainers to be registered/qualified/certificated the majority of sessions were run this year by County and the event opened to those outside the District.

The District has direct responsibility for the operation of the five Explorer Scout Units each of which had an active programme which included several expeditions to UK and foreign destinations and entered teams in the County-run Peak Assault and Chiltern Challenge (with significant success). All units are active in their local communities and support village days, carnivals and Christmas Day meals-on-wheels. We are currently using District census numbers to help evaluate future needs across the Explorer Scout Units.

The establishment of an active Scout Network to accommodate departing Explorers when they reach their eighteenth birthday continues to be the aspiration although progress is hesitant.

The District Active Support Unit with 20 members has provided support to a variety of District events such as Beaver Fun Days, Cub Camps – including the massive Tolmers celebration - and the Leader Development Day as well as helping at Group and County events. The unit members also enjoyed a programme of social activities. Consideration of how best to ensure the future of an active ASU has been initiated.

Whilst the main Scouting programme for Beavers, Cubs and Scouts is operated through the Scout Groups the District runs activities which augment the Group work particularly where scale is advantageous. Some examples of these were: Cubs Football competition, Cub Night Hike, St George's Day Parade, Leader's Development Day, Explorer Scouts Theatre Trip, Cubs Spring and Summer Camps as well as County-run events such as the Chiltern Challenge and Gilwell 24.

The Cub section celebrated its 100 birthday in 2016 and the District was involved in the Centenary Camp at Gilwell Park and the Herts Cub 100 Camp at Tolmers as well as our own District Centenary Chase and celebratory service.

The national membership system, Compass, is now active in collecting details of all the adults that volunteer and we can see that as well as the 278 leaders there are 102 other supporters across the district making the wonder of scouting possible across the district.

Public benefit statement

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential – as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving this is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership. This method involves young people working in partnership with adults; enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increased responsibility for others; taking part in activities outdoors; sharing in prayer and worship; and making and living out their Scout Promise.

The District's Trustees have a duty to report on the District's public benefit in the Annual Report. We have assessed our aims, objectives and activities and believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

The District complies with the two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit: The practice of Scouting and the application of the Scout method help young people develop towards their full potential. This benefit is directly linked to the purpose of Scouting.
2. Public benefit: The District, as part of the national Scout Association, is open to young people aged from 6-25; full membership is restricted to young people who are willing to make the Scout Promise. The Association does not exclude those in poverty from its benefits. While the Association charges a subscription to its Members, the benefits of Scouting are not restricted by the ability to pay. Within the District, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay; nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits of Scouting are incidental.

Financial Review

Financial position

The main district source of funding is the annual Gang Show which recorded a surplus of £6625.37 in 2017 and this was supplemented by a surplus of £1085.05 from Scout Shop and Badges. Other costs and depreciation reduced the net surplus to £2663.56

In addition, a surplus of £11563.06 was generated by the Explorer Scout Units, driven largely by increased fundraising in a number of the units. Taking both of these into account there was a surplus of £14226.62 for the district as a whole.

At the end of the year to 31 March 2017 the District held total funds as follows.

| | Unrestricted |
|-----------------------------------|---------------------|
| Operating Funds | £ 276,940.54 |
| Restricted Funds - Explorer Units | <u>£ 3,975.45</u> |
| | <u>£280,915.99</u> |

Of the operating funds £112655.25 can only be realised by disposing of tangible fixed assets, programme related investments and a long term prepayment leaving a total of £164285.29 as reserves. At present £70,000 is allocated to the building renewal programme mentioned in c) of the reserves policy. The balance of the reserves amounts to £94285.29 and of this figure £41591.99 is held by the various explorer units to enable them to undertake activities and international expeditions and make periodic contributions towards the purchase of new minibuses. The remaining £52693.30 is retained for the purposes set out in items a), b), e) and f) below and is currently judged to be an appropriate level. The District Executive is currently implementing changes in the way it manages its' properties and once those have been completed the reserves policy will be reviewed.

Reserves Policy

The reserves policy of the District requires that sufficient unrestricted funds should be available to:

- (a) provide General District funds which can be used to assist with specific District and/or Group projects enabling these projects to be undertaken at short notice if necessary;
- (b) cover the eventuality that it was not possible to run the gang show thereby losing the main source of district income without which the District would not be able to provide normal district wide activities and support to its constituent Scout Groups and;
- (c) provide sufficient funds to enable a building renewals programme to be undertaken when the existing buildings reach the end of their useful lives.
- (d) enable each of the various Explorer Scout Units of the district to provide a varied set of activities to their members without regular support from the General District funds.
- (e) provide funds to assist scouts selected to attend international Jamborees; the normal procedure is that the district will pay Hertfordshire Scouts in advance over several years and collect contributions from participants at a later stage when they have carried out the necessary fundraising.
- (f) provide a sufficient funds to enable shop and badge purchases to be made as and when judged necessary and to take advantage of any favourable offers made by Scout Shops Ltd, our main supplier.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities. The District has also purchased Personal Accident and Medical Expenses for Non-Members and Supporters Insurance covering district activities.

Reduced income from fund raising. The District is primarily reliant upon income from the annual Gang Show and the District Scout Shop. The district holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could add a district levy to the annual subscription paid by all groups within the District to increase the income to the district on an ongoing basis, either temporarily or permanently.

Reduction in or loss of leaders. The district is totally reliant upon volunteers to run and administer the activities of the district and its constituent groups and units. If there was a reduction in the number of volunteers to an unacceptable level in a particular section or group then there would have to be appropriate contraction, consolidation or closure of a section. In the worst case scenario the complete closure of a group or unit might be required.

Reduction in or loss of members. The District's units and constituent groups provide activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or group then there would have to be appropriate contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the group or unit might be required.

The district has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Investment Policy

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks, and the Scout Association Short Term Investment Service

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 17th May 2017

Keith Brooker

Keith Brooker

Independent Examiner's report to the trustees of the Harpenden and Wheathampstead District Scout Council

I report on the accounts of the Council for the year ended 31 March 2017, which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (*"the Charities Act"*) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts provide a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

17 May 2017

Alison Cook

AJC Accountancy
Basepoint Business Centre
110 Butterfield
Luton LU2 8DL

Alison Cook

Statement of responsibilities of Trustees and Officers

The trustees and officers are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the District Scout Council and of its income and expenditure for that year. In preparing those financial statements, the trustees and officers are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the District Council will continue.

The trustees and officers are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Scout Council. They are also responsible for safeguarding the assets of the District Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities - year to 31 March 2017

| | Notes | 2017 | | | 2016 |
|---|-------|---------------------|-------------------|--------------------|--------------------|
| | | Unrestricted | Restricted | Total | Total |
| | | Funds | Inc. Funds | | |
| Income and endowments from: | | | | | |
| Donations and Legacies | 3 | £ 13,859.00 | £ 0.00 | £ 13,859.00 | £ 10,248.50 |
| Charitable activities | 4 | £ 63,680.03 | £ 0.00 | £ 63,680.03 | £ 41,596.51 |
| Other trading activities | 5 | £ 62,316.71 | £ 0.00 | £ 62,316.71 | £ 69,832.52 |
| Investments | 6 | £ 348.81 | £ 0.00 | £ 348.81 | £ 292.86 |
| Other | 7 | £ 346.35 | £ 0.00 | £ 346.35 | £ 286.80 |
| Total | | £ 140,550.90 | £ 0.00 | £140,550.90 | £122,257.19 |
| Expenditure on: | | | | | |
| Raising funds | 8 | £ 46,213.96 | £ 0.00 | £ 46,213.96 | £ 48,440.02 |
| Charitable activities | 9 | £ 73,376.79 | £ 0.00 | £ 73,376.79 | £ 66,405.96 |
| Other | 10 | £ 1,347.00 | £ 0.00 | £ 1,347.00 | £ 1,344.70 |
| Total | | £ 120,937.75 | £ 0.00 | £120,937.75 | £116,190.68 |
| Net income/(expenditure) | | £ 19,613.15 | £ 0.00 | £ 19,613.15 | £ 6,066.51 |
| Transfers between funds | | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 |
| Gains/(losses) on revaluation of fixed assets | 21 | £ (5,386.53) | £ 0.00 | £ (5,386.53) | £ (3,454.24) |
| Net movement in funds | | £ 14,226.62 | £ 0.00 | £ 14,226.62 | £ 2,612.27 |
| Reconciliation of Funds: | | | | | |
| Total Funds brought forward | | £ 262,713.92 | £ 3,975.45 | £266,689.37 | £264,077.10 |
| Total Funds carried forward | | £ 276,940.54 | £ 3,975.45 | £280,915.99 | £266,689.37 |

The notes on pages 13 to 22 form part of these accounts

Balance Sheet at 31 March 2017

| | Notes | General District | Explorer Units | 2017 | 2016 |
|--------------------------------------|-------|---------------------|--------------------|---------------------|---------------------|
| Tangible assets | 21 | £ 93,392.15 | £ 3,924.32 | £ 97,316.47 | £ 97,268.46 |
| Investments | 14 | £ 5,999.98 | £ (1,000.00) | £ 4,999.98 | £ 6,666.64 |
| <i>Total Fixed assets</i> | | <u>£ 99,392.13</u> | <u>£ 2,924.32</u> | <u>£ 102,316.45</u> | <u>£ 103,935.10</u> |
| Current Assets | | | | | |
| Stocks | | £ 18,984.36 | £ 0.00 | £ 18,984.36 | £ 18,040.87 |
| Debtors | 17 | £ 14,127.61 | £ 210.00 | £ 14,337.61 | £ 26,678.04 |
| Cash at bank and in hand | | £ 108,216.04 | £ 42,983.12 | £ 151,199.16 | £ 132,908.43 |
| <i>Total Current assets</i> | | <u>£ 141,328.01</u> | <u>£ 43,193.12</u> | <u>£ 184,521.13</u> | <u>£ 177,627.34</u> |
| Liabilities | | | | | |
| Creditors due within one year | 15 | £ (5,371.59) | £ (550.00) | £ (5,921.59) | £ (14,873.07) |
| <i>Net current assets</i> | | <u>£ 135,956.42</u> | <u>£ 42,643.12</u> | <u>£ 178,599.54</u> | <u>£ 162,754.27</u> |
| Total net assets | | £ 235,348.55 | £ 45,567.44 | £ 280,915.99 | £ 266,689.37 |
| The funds of the charity: | | | | | |
| Restricted income funds | 11 | £ 0.00 | £ 3,975.45 | £ 3,975.45 | £ 3,975.45 |
| Unrestricted Funds | 13 | £ 235,348.55 | £ 41,591.99 | £ 276,940.54 | £ 262,713.92 |
| | | <u>£ 235,348.55</u> | <u>£ 45,567.44</u> | <u>£ 280,915.99</u> | <u>£ 266,689.37</u> |

Approved by the Board of Trustees on 17th May 2017 and signed on its behalf by

John F Mulholland
John F Mulholland

Trustee

The notes on pages 13 to 22 form part of these accounts

Statement of cash flows for year to 31 March 2017

| | 2017 | | 2016 | |
|---|------|------------------|------|------------------|
| Cash Flows from operating activities: | | | | |
| Net cash provided (used in) operating activities | £ | 21709.80 | £ | (14667.18) |
| Cash Flows from investing activities | | | | |
| Interest from investments | £ | 348.81 | £ | 292.86 |
| Loan repayments received | £ | 1666.66 | £ | 1666.66 |
| Purchase of property, plant and equipment | £ | (5434.54) | £ | (1674.00) |
| Net cash provided (used in) investing activities | £ | (3419.07) | £ | 285.52 |
| Cash Flows from financing activities: | | | | |
| Repayments of borrowings | £ | 0.00 | £ | 0.00 |
| Cash inflows from new borrowings | £ | 0.00 | £ | 0.00 |
| Receipt of endowments | £ | 0.00 | £ | 0.00 |
| Net cash provided (used in) financing activities | £ | 0.00 | £ | 0.00 |
| Change in cash and cash equivalents in the reporting period | £ | 18290.73 | £ | (14381.66) |
| Cash and Cash equivalents at the beginning of the reporting period | £ | 132908.43 | £ | 147290.09 |
| Cash and Cash equivalents at the end of the reporting period | £ | 151199.16 | £ | 132908.43 |

Reconciliation of net income(expenditure) to net cash flow from operating activities for year to 31 March 2017

| | 2017 | | 2016 | |
|---|------|-----------------|------|-------------------|
| Net income/(expenditure) for the reporting period as per the statement of financial activities | £ | 19613.15 | £ | 6066.51 |
| Adjustments for: | | | | |
| Interest from investments | £ | (348.81) | £ | (292.86) |
| Loss/(profit) on the sale of fixed assets | £ | 0.00 | £ | 0.00 |
| (Increase)/decrease in stocks | £ | (943.49) | £ | 545.69 |
| (Increase)/decrease in debtors | £ | 12340.43 | £ | 39840.30 |
| Increase/(decrease) in creditors | £ | (8951.48) | £ | (60826.82) |
| Net cash provided by (used in) operating activities | £ | 21709.80 | £ | (14667.18) |

Analysis of cash and cash equivalents for year to 31 March 2017

| | 2017 | | 2016 | |
|--|------|------------------|------|------------------|
| Cash in Hand | £ | 50.00 | £ | 50.00 |
| Current bank accounts | £ | 81149.16 | £ | 76658.43 |
| The Scout Association - Short Term investment Service | £ | 70000.00 | £ | 56200.00 |
| | £ | 151199.16 | £ | 132908.43 |

Notes to Accounts year to 31 March 2017

1 Basis of preparation

These accounts have been prepared on the basis in accordance with:

- Charities SORP (FRS 102)
- Financial Reporting Standard 102
- The Charities Act 2011.

The Harpenden & Wheathampstead District Scout Council is a public benefit entity.

2 Statement of accounting policies

1. District income is recognised when it becomes receivable.
2. Contributions by participants towards the cost of activities are carried forward until the activity has taken place.
3. Expenditure on district activities is recognised when it is incurred.
4. Expenditure in respect of activities that are organised nationally or internationally, for example Jamborees, is normally incurred over a number of years and is carried forward until the activity has taken place as are any participant contributions that are received.
5. Stocks are valued at the lower of cost or net realisable value.
6. Assets are depreciated annually by the straight line method using the following annual rates:
 - Buildings - Brick construction 2%;
 - Buildings - Wooden construction 4%;
 - Buildings - Pre-cast concrete 4%
 - Freehold land for own use 0%;
 - Equipment and furniture 20%;
 - Motor vehicles 25%

Gang show costumes are written off in the year of acquisition. Training, office and other equipment costing £250 or less is written off in the year of acquisition.

7. Concessionary loans to scout groups and explorer units within the district are provided on a repayable on demand basis. They are initially recognised and measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.
8. There are no material uncertainties related to events or conditions that cast significant doubt on the District's ability to continue as a going concern. The district has ample funds and a reasonably consistent source of income from the annual Gang Show and the scout shop. In addition, under the rules of the Scout Association, it has the option to impose an annual levy on the scout groups within the district to raise funds. The trustees have decided that, at present, there is no need to exercise this option.
9. The district relies on volunteers for everything that it does. The roles involved are wide-ranging, covering general governance, administration, uniformed leaders in district roles such as the district commissioner, assistant district commissioners leaders of exporter scout units and a large number of people to help run the main activities undertaken by the district.
10. The district has very modest support costs. These are general administration costs that are closely related to the organisation of scouting within the district and are therefore included in their entirety under expenditure on charitable activities. Similarly, governance costs are nominal because trustee meetings do not incur any costs, nor are costs incurred on the preparation of the statutory accounts, internal audit or external examination. Legal advice is normally obtained from Scout Association headquarters. The costs, if any, relating to the Annual General Meeting are shown in the governance costs in note 12.

11. There are no material uncertainties about the charity's ability to continue.
12. Apart from estimates of various items of future expenditure the main judgements that have the most significant effect on the amounts recognised in the accounts are the estimated values of the properties owned and used by the district and the rates of depreciation applied thereto.
13. The district executive is not aware of any key sources of estimation that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

3 Donations and legacies

The Explorer Scout Units within the district charge a membership subscription part of which is subject to a county and national levy. The remainder of the subscription is retained by the unit.

Under Scout Association rules the district is entitled to collect a levy on all membership subscriptions within the district but has not taken up this option.

| | 2017 | | | 2016 |
|---------------------------------|--------------------|-----------------------|-------------------|----------------------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| Membership subscriptions | | | | |
| Receivable | £ 20,309.00 | £ 0.00 | £20,309.00 | £ 17,126.50 |
| Less Payable | £ (7,900.00) | £ 0.00 | £(7,900.00) | £ (6,878.00) |
| | £ 12,409.00 | £ 0.00 | £12,409.00 | £ 10,248.50 |
| Donations received | | | | |
| General District | £ 1,000.00 | £ 0.00 | £ 1,000.00 | £ 0.00 |
| Explorer Scouts | £ 450.00 | £ 0.00 | £ 450.00 | £ 0.00 |
| | £ 1,450.00 | £ 0.00 | £ 1,450.00 | £ 0.00 |
| | £ 13,859.00 | £ 0.00 | £13,859.00 | £ £ 10,248.50 |

4 Charitable activities income

The District and the explorer scouts stage multiple scouting related activities through out the year in furtherance of the purpose and method of the Scout Association. The District acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. Examples of these are a local Cub Scout football competition, Cubjam and the Jamboree. The explorer scout units are involved in a range of activities including evening activities, weekends camps and outdoor competitions such as Peak Assault and Chiltern Challenge as well as expeditions to venues in the UK and overseas. There is normally a contribution made by those attending towards the cost of these activities.

The district owns two freehold premises which are let at a peppercorn rent to two scout groups within the district.

| | 2017 | | | 2016 |
|--|--------------------|-----------------------|-------------------|--------------------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| Charitable activities income | | | | |
| Contributions towards activities | | | | |
| General District Activities | | | | |
| <i>Beavers</i> | £ 90.00 | £ 0.00 | £ 90.00 | £ 85.80 |
| <i>National - CUBJAM</i> | £ 5,833.13 | £ 0.00 | £ 5,833.13 | £ 0.00 |
| <i>District - Cub activities</i> | £ 7,518.00 | £ 0.00 | £ 7,518.00 | £ 4,679.30 |
| <i>Adult Training</i> | £ 310.00 | £ 0.00 | £ 310.00 | £ 480.00 |
| <i>Duke of Edinburgh Award</i> | £ 0.00 | £ 0.00 | £ 0.00 | £ 475.00 |
| <i>Explorer Theatre Trip</i> | £ 3,628.30 | £ 0.00 | £ 3,628.30 | £ 2,316.00 |
| <i>Sundry Activities</i> | £ 50.00 | £ 0.00 | £ 50.00 | £ 90.00 |
| <i>Support to the Districts Scout Groups</i> | £ 2,991.76 | £ 0.00 | £ 2,991.76 | £ 2,427.14 |
| Explorer Scout Activities | | | | |
| <i>Evenings, Weekends and expeditions</i> | £ 43,256.84 | £ 0.00 | £43,256.84 | £ 31,041.27 |
| | £ 63,678.03 | £ 0.00 | £63,678.03 | £ 41,594.51 |
| Ground Rent on Scout premises | | | | |
| 3rd & 4th Harpenden Scout groups | £ 2.00 | £ 0.00 | £ 2.00 | £ 2.00 |
| | £ 63,680.03 | £ 0.00 | £63,680.03 | £ 41,596.51 |

5 Other trading activities income

The district runs a Scout Shop and has a Badge Secretary who provides badges to groups and units. In addition the district stages an annual Gang Show in which the cast is drawn entirely from its' non-adult scouting membership. These activities provide the bulk of the income for the general district's operations through out the year.

The explorer scout units undertake periodic fundraising events to provide funds for their own scout related activities.

| | 2017 | | | 2016 |
|----------------------|--------------------|-----------------------|-------------|-------------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| General District | | | | |
| Gang Show | £ 33,585.49 | £ 0.00 | £ 33,585.49 | £ 34,008.14 |
| Scout Shop & Badges | £ 19,944.99 | £ 0.00 | £ 19,944.99 | £ 23,933.98 |
| | £ 53,530.48 | £ 0.00 | £ 53,530.48 | £ 57,942.12 |
| Fundraising events | | | | |
| Harpenden Explorers | £ 5,725.37 | £ 0.00 | £ 5,725.37 | £ 6,972.81 |
| Shackleton Explorers | £ 3,060.86 | £ 0.00 | £ 3,060.86 | £ 2,222.00 |
| Kinsbourne Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 150.00 |
| WAK Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 2,230.00 |
| Owls Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 315.59 |
| | £ 8,786.23 | £ 0.00 | £ 8,786.23 | £ 11,890.40 |
| | £ 62,316.71 | £ 0.00 | £ 62,316.71 | £ 69,832.52 |

6 Investment income

| | 2017 | | | 2016 |
|--------------------------|--------------------|-----------------------|----------|----------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| Interest received | | | | |
| General District | £ 348.81 | £ 0.00 | £ 348.81 | £ 292.86 |
| Explorer Scouts | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 |
| | £ 348.81 | £ 0.00 | £ 348.81 | £ 292.86 |

7 Other income

It is traditional that a collection for a nominated charity is taken at the annual Cub Scout carol service

| | 2017 | | | 2016 |
|-------------------------------|--------------------|-----------------------|----------|----------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| General District | | | | |
| Cubs Carol service collection | £ 346.35 | £ 0.00 | £ 346.35 | £ 286.80 |
| | £ 346.35 | £ 0.00 | £ 346.35 | £ 286.80 |

8 Expenditure on raising funds

| | 2017 | | | 2016 |
|----------------------|--------------------|-----------------------|-------------------|--------------------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| General District | | | | |
| Gang Show | £ 26,960.12 | £ 0.00 | £26,960.12 | £ 25,040.09 |
| Scout Shop & Badges | £ 18,859.94 | £ 0.00 | £18,859.94 | £ 21,896.66 |
| | £45,820.06 | £0.00 | £45,820.06 | £46,936.75 |
| Harpenden Explorers | £ 393.90 | £ 0.00 | £ 393.90 | £ 852.49 |
| Shackleton Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 283.12 |
| Kinsbourne Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 |
| WAK Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 367.66 |
| Owls Explorers | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 |
| | £ 46,213.96 | £ 0.00 | £46,213.96 | £ 48,440.02 |

9 Charitable activities expenditure

The district periodically makes grants to scout groups within the district to assist with issues such as hut repairs or improvements. It also acts as a co-ordinator for, and in some cases organiser of, a range of district, national and international scouting events. It organises the annual St George's Day parade when all units and groups in the district parade through the town and hold a service.

The explorer units in the district organise a range of evening, weekend and annual events for themselves. A annual feature for several of the units is an 'expedition' often for two weeks to an outdoors venue abroad or in the UK. They also participate in various outdoor competitions (see note 4).

Each of the units makes a contribution towards the cost of running the premises they use as their 'headquarters'.

| | 2017 | | | 2016 |
|--|--------------------|-----------------------|-------------------|--------------------|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total |
| General District | | | | |
| <i>Jamboree</i> | £ 0.00 | £ 0.00 | £ 0.00 | £ 12,497.51 |
| <i>St Georges Day expenses</i> | £ 463.00 | £ 0.00 | £ 463.00 | £ 466.48 |
| <i>Support & Governance costs</i> | £ 585.90 | £ 0.00 | £ 585.90 | £ 1,260.46 |
| <i>Beavers</i> | £ 93.05 | £ 0.00 | £ 93.05 | £ 50.00 |
| <i>National - CUBJAM</i> | £ 5,833.13 | £ 0.00 | £ 5,833.13 | £ 0.00 |
| <i>District - Cub activities</i> | £ 6,590.84 | £ 0.00 | £ 6,590.84 | £ 3,535.25 |
| <i>Adult Training</i> | £ 845.58 | £ 0.00 | £ 845.58 | £ 254.15 |
| <i>Duke of Edinburgh Award</i> | £ 0.00 | £ 0.00 | £ 0.00 | £ 356.90 |
| <i>Explorer Theatre Trip</i> | £ 3,628.30 | £ 0.00 | £ 3,628.30 | £ 2,300.00 |
| <i>Sundry Activities</i> | £ 871.62 | £ 0.00 | £ 871.62 | £ 600.12 |
| <i>Support to the Districts Scout Groups</i> | £ 3,022.99 | £ 0.00 | £ 3,022.99 | £ 2,566.14 |
| Explorer Scout Activities | | | | |
| <i>Evenings, Weekends and expeditions</i> | £ 46,179.99 | £ 0.00 | £46,179.99 | £ 37,430.13 |
| Support costs | £ 1,173.39 | £ 0.00 | £ 1,173.39 | £ 439.82 |
| Premises costs | £ 4,089.00 | £ 0.00 | £ 4,089.00 | £ 4,649.00 |
| | £ 73,376.79 | £ 0.00 | £73,376.79 | £ 66,405.96 |

10 Other costs

| | 2017 | | | 2016 | |
|----------------|--------------------|-----------------------|-------------------|-------------------|--|
| | Unrestricted Funds | Restricted Inc. Funds | Total | Total | |
| Donations Paid | | | | | |
| District | £ 1,347.00 | £ 0.00 | £ 1,347.00 | £ 1,344.70 | |
| Explorer Units | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | |
| | £ 1,347.00 | £ 0.00 | £ 1,347.00 | £ 1,344.70 | |

| 11 Restricted funds | 2017 | | | 2016 | |
|---------------------|------------------------|--------------------|-------------------|-------------------|--|
| | Big Lottery Fund Grant | James Kingham Fund | Total | Total | |
| Opening Balance | £ 695.45 | £ 3,280.00 | £ 3,975.45 | £ 3,975.45 | |
| Income | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | |
| Less | | | | | |
| Fund raising costs | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | |
| Expenditure | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | |
| Transfers | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | |
| | £ 695.45 | £ 3,280.00 | £ 3,975.45 | £ 3,975.45 | |

The James Kingham Fund is a fund of the Wheathampstead and Kimpton Explorer Scout Unit, established by a bequest from the estate of the late Judge James Kingham. It is to be used, at the discretion of the Unit Leaders, to provide assistance to Unit members so that they can take part in approved activities when financial constraints might otherwise prevent them from doing so.

At the end of 2016, Shackleton Explorer Scouts received a Big Lottery Fund grant. The receipt of this grant was conditional on the the funds being expended/held for specified items and purposes. Accordingly, it is operated as a restricted fund.

12 Governance costs

The main recurring governance cost incurred by the district is the cost of the Annual General Meeting. In 2016 the custodian trusteeship of the property at Southdown Road Harpenden was transferred to the Scout Association Trust Corporation. See Note 2.10 for further comments on governance costs.

| | 2017 | | 2016 | |
|--|----------------|-----------------|------|--|
| Annual General Meeting costs | £ 45.55 | £ 0.00 | | |
| Transferring Custodian Trusteeship to the Scout Association Trust Corpn. | £ 0.00 | £ 580.00 | | |
| | £ 45.55 | £ 580.00 | | |

13 Fund movements

| Fund name | Fund Balances brought forward | Income | Expenditure | Transfers | Gains and Losses | Fund balances carried forward |
|--------------------------|-------------------------------|--------------------|----------------------|---------------|------------------|-------------------------------|
| Operating | £ 230,801.13 | £ 75,598.83 | £ (72,682.01) | £ 0.00 | £ 0.00 | £ 233,717.95 |
| Active Support Unit | £ 650.14 | £ 0.00 | £ (60.00) | £ 0.00 | £ 0.00 | £ 590.14 |
| Duke of Edinburgh scheme | £ 648.68 | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | £ 648.68 |
| Christmas card delivery | £ 585.04 | £ 50.00 | £ (243.26) | £ 0.00 | £ 0.00 | £ 391.78 |
| General District Funds | £ 232,684.99 | £ 75,648.83 | £ (72,985.27) | £ 0.00 | £ 0.00 | £ 235,348.55 |
| Explorer Units | | | | | | |
| Harpenden Explorers | £ 12,898.32 | £ 41,737.09 | £ (31,846.54) | £ 0.00 | £ 0.00 | £ 22,788.87 |
| Wheathampstead & Kimpton | £ 1,922.56 | £ 4,917.80 | £ (5,738.97) | £ 0.00 | £ 0.00 | £ 1,101.39 |
| Kinsbourne | £ 6,304.51 | £ 10,268.92 | £ (9,921.78) | £ 0.00 | £ 0.00 | £ 6,651.65 |
| Shackleton | £ 7,661.02 | £ 12,370.26 | £ (10,792.98) | £ 0.00 | £ 0.00 | £ 9,238.30 |
| Owls | £ 1,242.52 | £ 3,508.00 | £ (2,938.74) | £ 0.00 | £ 0.00 | £ 1,811.78 |
| Total Explorers | £ 30,028.93 | £ 72,802.07 | £ (61,239.01) | £ 0.00 | £ 0.00 | £ 41,591.99 |
| Total Unrestricted | £ 262,713.92 | £148,450.90 | £(134,224.28) | £ 0.00 | £ 0.00 | £ 276,940.54 |
| Restricted Funds | £ 3,975.45 | £ 0.00 | £ 0.00 | £ 0.00 | £ 0.00 | £ 3,975.45 |
| Total Funds | £ 266,689.37 | £148,450.90 | £(134,224.28) | £ 0.00 | £ 0.00 | £ 280,915.99 |

The Operating fund is the main fund of the district through which almost all financial activity flows. The Active Support Unit, Duke of Edinburgh Scheme and Christmas Card Delivery are small designated funds. Each of the Explorer Units operates a single operating fund. Details of the restricted funds are set out in note 11.

14 Investments

The district has made a programme related investment in the form of a concessionary interest-free loan repayable on demand to the 1st Harpenden Scout Group to assist it in refurbishing its premises. The loan is expected to be repaid in equal instalments over the the next 3 years.

| | 2017 | 2016 |
|---------------------------|-------------------|-------------------|
| 1st Harpenden Scout Group | £ 5,999.98 | £ 6,666.64 |
| | £ 5,999.98 | £ 6,666.64 |

15 Liabilities due within one year

| | 2017 | 2016 |
|--|-------------------|--------------------|
| Subscriptions not yet paid to Hertfordshire Scouts | £ 0.00 | £ 0.00 |
| Sundry other liabilities | £ 5,921.50 | £ 14,873.07 |
| | £ 5,921.50 | £ 14,873.07 |

16 Contingent liabilities

There are no contingent liabilities for the year ended 31 March 2017 (2016 - £nil).

17 Debtors

A number of years ago, the district provided funds to help the 10th Harpenden Scout Group with the construction of their hut. In consideration for this, the district has the use of a part of the building for a Gang Show costume store. The funds provided are being treated as prepaid long-term rental of the store and is being written off at 2% per annum against Gang Show income.

| | 2017 | 2016 |
|--|--------------------|--------------------|
| Prepayment to 10th Harpenden Scout Group | £ 10,338.80 | £ 10,946.96 |
| Other prepayments | £ 0.00 | £ 6,452.00 |
| Other debtors | £ 3,998.81 | £ 9,279.08 |
| | £ 14,337.61 | £ 26,678.04 |

18 Trustee payments

The trustees receive no remuneration for their services. Payments to trustees by the District in 2017 amounted to £1971.07 (2016, £1724.52) paid to five (2016, four) trustees. These payments were for reimbursement of costs incurred by the trustees in respect of postage, stationery, catering at events and other outlays.

19 Independent Examiner remuneration

This amounted to £0 in 2017 (2016 £0).

20 Analysis of assets between funds

| | Unrestricted funds | Restricted income funds | Total |
|-------------------------------|---------------------------|------------------------------------|---------------------|
| Tangible assets | £ 97,316.47 | £ | £ 97,316.47 |
| Investments | £ 4,999.98 | £ | £ 4,999.98 |
| Stocks | £ 18,984.36 | £ | £ 18,984.36 |
| Debtors | £ 14,337.61 | £ | £ 14,337.61 |
| Cash at bank and in hand | £ 147,223.71 | £ 3,975.45 | £ 151,199.16 |
| Creditors due within one year | £ (5,921.59) | £ | £ (5,921.59) |
| Total net assets | £ 276,940.54 | £ 3,975.45 | £ 280,915.99 |

| 21 Fixed assets for own use | Land & Buildings | | Equipment | | Fixtures & Fittings | | Totals |
|---------------------------------------|-----------------------------|------------|------------------|------------|--------------------------------|----------|---------------|
| Cost/Valuation at 1 April 2016 | | | | | | | |
| General District | £ | 127,647.00 | £ | 12,010.41 | £ | 1,710.00 | £ 141,367.41 |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 1,890.20 | £ | 0.00 | £ 1,890.20 |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 5,257.40 | £ | 0.00 | £ 5,257.40 |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 980.03 | £ | 0.00 | £ 980.03 |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 350.00 | £ | 0.00 | £ 350.00 |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 372.00 | £ | 0.00 | £ 372.00 |
| | £ | 127,647.00 | £ | 20,860.04 | £ | 1,710.00 | £ 150,217.04 |
| Additions during year | | | | | | | |
| General District | £ | 0.00 | £ | 1,221.61 | £ | 0.00 | £ 1,221.61 |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 285.00 | £ | 0.00 | £ 285.00 |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 3,190.00 | £ | 0.00 | £ 3,190.00 |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 251.50 | £ | 0.00 | £ 251.50 |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ 0.00 |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 486.43 | £ | 0.00 | £ 486.43 |
| | £ | 0.00 | £ | 5,434.54 | £ | 0.00 | £ 5,434.54 |
| Disposals during year | | | | | | | |
| General District | £ | 0.00 | £ | (1,296.39) | £ | 0.00 | £ (1,296.39) |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ 0.00 |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | (921.59) | £ | 0.00 | £ (921.59) |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ 0.00 |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ 0.00 |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ 0.00 |
| | £ | 0.00 | £ | (2,217.98) | £ | 0.00 | £ (2,217.98) |
| at 31 March 2017 | | | | | | | |
| General District | £ | 127,647.00 | £ | 11,935.63 | £ | 1,710.00 | £ 141,292.63 |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 2,175.20 | £ | 0.00 | £ 2,175.20 |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 7,525.81 | £ | 0.00 | £ 7,525.81 |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 1,231.53 | £ | 0.00 | £ 1,231.53 |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 350.00 | £ | 0.00 | £ 350.00 |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 858.43 | £ | 0.00 | £ 858.43 |
| | £ | 127,647.00 | £ | 24,076.60 | £ | 1,710.00 | £ 153,433.60 |

| Fixed assets for own use - cont. | | | Land & Buildings | | | Equipment | | | Fixtures & Fittings | | | Totals |
|---|---|-----------|---------------------------------|------------|---|------------------|---|------------|------------------------------------|--|--|---------------|
| Depreciation and impairments | | | | | | | | | | | | |
| 1 April 2016 | | | | | | | | | | | | |
| General District | £ | 34,318.20 | £ | 9,968.87 | £ | 1,026.00 | £ | 45,313.07 | | | | |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 1,321.36 | £ | 0.00 | £ | 1,321.36 | | | | |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 5,257.40 | £ | 0.00 | £ | 5,257.40 | | | | |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 842.35 | £ | 0.00 | £ | 842.35 | | | | |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 140.00 | £ | 0.00 | £ | 140.00 | | | | |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 74.40 | £ | 0.00 | £ | 74.40 | | | | |
| | £ | 34,318.20 | £ | 17,604.38 | £ | 1,026.00 | £ | 52,948.58 | | | | |
| Disposals during year | | | | | | | | | | | | |
| General District | £ | 0.00 | £ | (1,296.39) | £ | 0.00 | £ | (1,296.39) | | | | |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ | 0.00 | | | | |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | (921.59) | £ | 0.00 | £ | (921.59) | | | | |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ | 0.00 | | | | |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ | 0.00 | | | | |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 0.00 | £ | 0.00 | £ | 0.00 | | | | |
| | £ | 0.00 | £ | (2,217.98) | £ | 0.00 | £ | (2,217.98) | | | | |
| Depreciation | | | | | | | | | | | | |
| General District | £ | 1,815.88 | £ | 1,896.92 | £ | 171.00 | £ | 3,883.80 | | | | |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 435.04 | £ | 0.00 | £ | 435.04 | | | | |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 638.00 | £ | 0.00 | £ | 638.00 | | | | |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 188.00 | £ | 0.00 | £ | 188.00 | | | | |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 70.00 | £ | 0.00 | £ | 70.00 | | | | |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 171.69 | £ | 0.00 | £ | 171.69 | | | | |
| | £ | 1,815.88 | £ | 3,399.65 | £ | 171.00 | £ | 5,386.53 | | | | |
| at 31 March 2017 | | | | | | | | | | | | |
| General District | £ | 36,134.08 | £ | 10,569.40 | £ | 1,197.00 | £ | 47,900.48 | | | | |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 1,756.40 | £ | 0.00 | £ | 1,756.40 | | | | |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 4,973.81 | £ | 0.00 | £ | 4,973.81 | | | | |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 1,030.35 | £ | 0.00 | £ | 1,030.35 | | | | |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 210.00 | £ | 0.00 | £ | 210.00 | | | | |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 246.09 | £ | 0.00 | £ | 246.09 | | | | |
| | £ | 36,134.08 | £ | 18,786.05 | £ | 1,197.00 | £ | 56,117.13 | | | | |
| Net book values at 31 March 2017 | | | | | | | | | | | | |
| General District | £ | 91,512.92 | £ | 1,366.23 | £ | 513.00 | £ | 93,392.15 | | | | |
| Wheathampstead & Kimpton ESU | £ | 0.00 | £ | 418.80 | £ | 0.00 | £ | 418.80 | | | | |
| Harpenden Explorer Scout Unit | £ | 0.00 | £ | 2,552.00 | £ | 0.00 | £ | 2,552.00 | | | | |
| Kinsbourne Explorer Scout Unit | £ | 0.00 | £ | 201.18 | £ | 0.00 | £ | 201.18 | | | | |
| Shackleton Explorer Scout Unit | £ | 0.00 | £ | 140.00 | £ | 0.00 | £ | 140.00 | | | | |
| Owls Explorer Scout Unit | £ | 0.00 | £ | 612.34 | £ | 0.00 | £ | 612.34 | | | | |
| | £ | 91,512.92 | £ | 5,290.55 | £ | 513.00 | £ | 97,316.47 | | | | |
| Net book values at 1 April 2016 | | | | | | | | | | | | |
| | £ | 93,328.80 | £ | 3,255.66 | £ | 684.00 | £ | 97,268.46 | | | | |