



# Scouts

## Richmond upon Thames

### **Richmond upon Thames District Scout Council**

**Patron** HM The Queen  
**President** HRH The Duke of Kent  
**Founder** Robert Baden-Powell OM  
**Chief Scout** Bear Grylls

Scout Council District Registration Number: 14119; Registered Charity: 289912

### **Trustees' Annual Report**

**and**

### **Financial Statements**

**for the year ending**

**31<sup>st</sup> December 2019**

County of Greater London South West  
**RICHMOND UPON THAMES DISTRICT SCOUT COUNCIL**  
Registered Charity No 289912

## **Annual General Meeting**

**Thursday 10<sup>th</sup> September 2020 at 8:00pm**

via videoconference, using Google Meet:

meet.google.com/kei-mhir-tqu  
or by phone: 020 3937 4051  
PIN: 214 898 232#

### **Agenda**

- 1 .Welcome
2. Apologies for absence
3. Minutes of last year's AGM
4. Reports--District Chairman  
    --District Treasurer  
    --District Secretary
5. Approval of District Reports, Annual Report and Financial Statements for year ending 31<sup>st</sup>.December 2019
6. Election of District Officers
  - Approval of District Commissioner's nomination for District Chairman
  - Election of District Secretary
  - Election of District Treasurer
  - Election of seven members to represent sections
  - Election of Auditor
7. County Commissioner
8. AOB
- 9.Close of meeting



**Minutes of the  
ANNUAL GENERAL MEETING  
held on Sunday 8<sup>th</sup> September 2019  
at 1<sup>st</sup> Whitton Scout Headquarters,  
Kerswell Hall, Wills Crescent, Hounslow.**

**1. WELCOME:**

District Chairman, Jill Fielder, welcomed everyone to the meeting.  
Jill welcomed our County Commissioner, Neil Findlay, our President, Robin Corti and Vice Presidents.

**2. APOLOGIES**

Andrew Bignold, Alex Petty, Alison Oakley, Steve Miles, Paul and Janice Kershaw, Jenny Coles, Linda Grantham, Mike Clements and Tim Furze.

**3. MINUTES OF 2018 ANNUAL GENERAL MEETING**

These were included in the Trustees' Annual Report and were agreed and adopted.

**4. APPROVAL OF ANNUAL REPORTS FOR YEAR ENDING  
31<sup>st</sup> DECEMBER 2018**

Copies of the District Reports had been distributed at the start of the Meeting for everyone to read.

**5. APPROVAL OF FINANCIAL STATEMENTS FOR YEAR ENDING  
31<sup>st</sup> DECEMBER 2018.**

The Annual Report included the Financial Statements for 2018. The accounts had been signed off by our Auditor without any concerns. There were no questions for the Treasurer.

The District Financial Statements were approved. Proposed by Caron Fretten-Shelley and seconded by Keith Wincott.

**6. ELECTION OF DISTRICT OFFICERS**

Nomination for Chairman. The DC, Phil Hunt, nominated Jill Fielder as Chairman, who agreed to continue. This was approved.

Carol Corti was nominated for the post of District Secretary. Carol was elected without dissent.

Patrick Ducker was nominated for the post of District Treasurer. Patrick was elected without dissent.

Carol and Patrick agreed to continue.

The Meeting approved the DC's nominations for co-opted members to the District Executive: Gill Brewer, Ossie Stanley, Lou Flynn, Tim Grebot and Nigel Waine, David Isaac, Ian Flynn.

The election of members to represent the Sections on the District Executive was noted:

Sarah Kershaw	-	Beavers
Pamela Dixon	-	Cubs
Mike Clements	-	Scouts
Martin Wood	-	Explorers
Donna Wilson	-	GSLs
Alan Brewer	-	SAS
Jonny O'Neil	-	Youth Commissioner
Sally Milner	-	Youth Commissioner

## **7. ELECTION OF AUDITOR**

Chandrasih Sisodia, a professional accountant, had examined and approve the accounts for 2018 and is prepared to examine our accounts again next year. His election as Independent Examiner was agreed at the meeting. Proposed by David Isaac and seconded by Penny Bell-Wright.

## **8. COUNTY COMMISSIONER**

Neil Findlay thanked Phil for inviting him. He said our Development Plan is brilliant. It was good to show failures as well. It is fantastic to see growth in the District and collaboration between the groups, which we should carry on. Every District has groups which are strong and some not so strong. Help or suggestions can make a lot of difference. People want their young people to go to the best groups.

Neil said he enjoyed working with Phil. There are five Districts and seven DCs. Phil always responds very quickly. He thanked him for making his life easier.

He looks forward to next year and seeing the next stage of our Development Plan.

## **9. ANY OTHER BUSINESS**

Jill thanked 1<sup>st</sup> Whitton for the use of their HQ and to George Young for putting out the chairs etc. Jill said we also need to thank Phil's Wife, Clare, and son, Robert, for giving Phil the time to spend with the District.

# Annual Report, and Financial Statements

## REFERENCE AND ADMINISTRATIVE DETAILS

**Governing Document** Royal Charter 4th January 1912, as amended 19 July 1991

**Objectives** To promote 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.

**President:** Mr Robin M Corti

**Vice Presidents:** Cllr Liz Jaeger  
Cllr Tony Arbour, JP MLA  
Mrs Penelope Bell-Wright

### **Trustees**

All served from 1st January 2019 to 31st December 2019 unless noted.

Details regarding recruitment/appointment and training of Trustees are shown under Governance & Management

	Mr Philippe Hunt	Ex Officio	District Commissioner
	Mrs Barbara Jill Fielder	Elected	District Chairman
	Mr Timothy Anthony Grebot	Nominated	Deputy District Commissioner
	Mr Patrick Leopold Ducker	Elected	District Treasurer
	Mrs Carol Ann Corti	Elected	District Secretary
from 8 <sup>th</sup> Sept. 2019	Ms Sally Milner	Nominated	District Youth Commissioner
from 8 <sup>th</sup> Sept. 2019	Mr Jonny O'Neil	Nominated	District Youth Commissioner
	Mr Alan Paul Brewer	Elected	Scout Active Support
	Mr Martin Brian Wood	Elected	District Explorers Scout Leaders
to 8 <sup>th</sup> Sept. 2019	Mr David Michael Isaac	Elected	Group Scout Leaders
from 8 <sup>th</sup> Sept. 2019	Mrs Donna Wilson	Elected	Group Scout Leaders
	Mr Michael David John Clements	Elected	Scouts Section Representative
to 8 <sup>th</sup> Sept. 2019	Mr David Alan Gilbert	Elected	Cub Scouts Section Representative
from 8 <sup>th</sup> Sept. 2019	Mrs Pamela Dixon	Elected	Cub Scouts Section Representative
	Mrs Sarah Louise Kershaw	Elected	Beaver Scouts Section Representative
to 8 <sup>th</sup> Sept. 2019	Mrs Penelope Bell-Wright	Co-Opted	by District Commissioner
	Mr Martyn John Day	Nominated	by District Commissioner
	Mr Roger Albert "Ossie" Stanley	Nominated	by District Commissioner
	Mr Nigel Jeremy Waine	Nominated	by District Commissioner
	Ms Louise Flynn	Nominated	by District Commissioner
	Mrs Gillian Margaret Brewer	Nominated	by District Commissioner
from 8 <sup>th</sup> Sept. 2019	Mr Ian Flynn	Nominated	by District Commissioner
from 8 <sup>th</sup> Sept. 2019	Mr David Michael Issac	Nominated	by District Commissioner

**District Registration Number** with the Scout Council: 14119

**Charity Registration Number:** 289912

**Bankers:** National Westminster Bank, Twickenham

**Custodian Trustee** CAF Bank Ltd. West Malling, Kent

**Custodian Adviser** Scout Association Trust Corporation

**Website:** None

**Principal Address:** www.richmondscouts.org.uk

Mrs B.J. Fielder, Chairman, Richmond upon Thames District Scout Council,  
79 Wills Crescent, Hounslow, TW3 2JE

**Telephone:** 020 8755 0373 Email: chair@richmondscouts.org.uk

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Richmond upon Thames District Scout Council is an autonomous charity affiliated to the **County of Greater London South West Scout Council** (GLSW), and to the Scout Association. The rules under which the District Council operate are authorised by the Bye-Laws of the Scout Association, known as Policy, Organisation and Rules (POR), which, in turn, are authorised by the Royal Charter.

The District Council acts as an umbrella organisation to the individual Scout Groups operating within its geographical area, who are autonomous charities, and subject to the same rules.

The District Council directly administers the Explorer Scout Units within its area, as well as other District organisations.

All those joining any of the Scout Groups, Units or other organisations which operate within the remit of the District Council become members of the Scout Association.

The District Scout Council is the electoral body of adults which supports Scouting in the district and it is from that body that the District Executive Committee is nominated/elected/co-opted and to which the District Executive Committee is accountable. All members of the District Executive Committee become Trustees as a result of their respective offices

### **Governance and Management**

The District Commissioner (DC) is appointed by the County Commissioner, a member of GLSW.

The Chairman is nominated by the District Commissioner, and his/her appointment approved at the Annual General Meeting.

The District Secretary and Treasurer are elected at the Annual General Meeting.

Representatives of the leaders of each stage of Scouting are elected by their colleagues to act as their representatives, and as members of the District Executive Committee.

Under the Scout Association Policy, Organisation and Rules (POR), the DC can nominate further members of the District Executive Committee, for approval at the Annual General Meeting. The number of nominated members cannot exceed that of elected members.

All members of the District Executive Committee are subject to Enhanced Clearance by the Disclosure and Barring Service (DBS) (previously the CRB) and are given training appropriate for their post by the District Training Officer or his/her nominee.

The Trustees making up the Richmond upon Thames District Executive Committee meet at least six times a year, and are responsible for:

1. The maintenance of District Property
2. The raising of funds and administration of District finance
3. The insurance of persons, property and equipment
4. District public occasions
5. Assisting in the recruitment of leaders and other adult support
6. Appointing any sub-committees that may be appropriate
7. Appointing any District Administrators and Advisers other than those who are elected.

At their meeting on 2<sup>nd</sup> October 2018 the District Executive Committee agreed to the establishment of a Finance and General Purposes Sub-Committee to consider financial and general administrative matters in detail and make recommendations. In addition to the

Chairman, Secretary, Treasurer, District Commissioner and Deputy District Commissioner, members of the sub-committee may be nominated for their experience or specialist knowledge.

Day to day decisions affecting the operation of the affiliated Scout Groups are made by the District Commissioner, after appropriate consultation.

Day to day administration decisions are made by the Chairman, after appropriate consultation.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The Trustees are also responsible for the preparation of the Annual Report and Financial Statements in accordance with the Bye-Laws of the Scout Association and the Charity Commissioners.

These require the District Executive Committee to select and apply suitable accounting policies and then apply them consistently, to make reasonable and prudent judgements, and to prepare financial statements on the "going concern" basis for each financial year in accordance with the Statement of Recommended Practice – *Accounting and Reporting by Charities* (Charities SORP 2005).

Each Scout Group is an educational charity in its own right and must produce Group accounts in line with the reporting procedures. Some Groups are also registered charities, in which case they must produce Group accounts in line with the reporting procedures and provide an annual report to the Charity Commission. All members of Group Executives are Charity Trustees..

The financial statements are subject to Independent Examination by a suitably qualified person.

## **RISK AND CORPORATE MATTERS**

The Trustees take a cautious approach to risk. To that end they have taken steps to identify the major risks to which the District and Groups are exposed and taken necessary steps to mitigate them.

Individual members of the Scout Association are automatically covered by insurance through payment, by the District Council on their behalf, of capitation.

### **Risk Management Register.**

Following the adoption of the Risk Management Register prior to the AGM in 2015, further meetings have been held to determine the appropriate steps that needed to be taken to mitigate the risks concerned. The Register will continue to be reviewed annually. It was last reviewed by the Finance & General Purposes Committee in July 2019 and the updated version agreed by the District Council at their subsequent meeting that month. A summary of the actions that have or are to be taken are shown below:

## Risk Management Register as at July 2019.

Potential risk	Potential impact	Steps to mitigate risk	Actions
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### Highly Damaging Potential Risks (High Likelihood & High Impact)

None

### Very Damaging Potential Risks (Moderate Likelihood & High Impact)

Trustees' fail to understand and correctly conduct their responsibilities	<ul style="list-style-type: none"> <li>• Damage to reputation of Richmond upon Thames District Scout Council</li> <li>• Loss of charitable status</li> </ul>	<ul style="list-style-type: none"> <li>• Provide training for trustees specific to their role.</li> </ul>	<ul style="list-style-type: none"> <li>• Training Manager regularly reviewing and ensuring all Exec Members have completed mandatory training.</li> <li>• Whistleblowing Policy and County contact published.</li> </ul>
Breach of Child Protection Legislation	<ul style="list-style-type: none"> <li>• Reputational Damage</li> <li>• Legal penalties</li> <li>• Action for negligence.</li> </ul>	<ul style="list-style-type: none"> <li>• Training</li> <li>• Clearance of Volunteers</li> <li>• Monitoring of adherence to POR</li> </ul>	<ul style="list-style-type: none"> <li>• Training Manager regularly reports on current position to District Exec.</li> <li>• Clearance through Disclosure and Barring Service (DBS) organized by Appointments Secretary, Lou Flynn..</li> <li>• Compass (HQ) maintains register of leaders and their DBS dates/numbers.</li> <li>• GSLs to ensure Leaders complete mandatory Safeguarding Training.</li> <li>• Adherence to POR is the responsibility of individuals. Use of POR should be included in training. NB Full generic Job Descriptions, guidance and e-learning modules are available for all posts from <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a></li> </ul>



### Damaging Potential Risks (Moderate Likelihood & Moderate Impact)

Loss of key staff	<ul style="list-style-type: none"> <li>• Experience or skills lost.</li> </ul>	<ul style="list-style-type: none"> <li>• Succession planning.</li> </ul>	<ul style="list-style-type: none"> <li>• Chairman &amp; DC to identify key post holders and risk to District of such loss. Register is held by District Secretary. To be reviewed annually after the AGM</li> </ul>
Failure to recruit sufficient numbers of adult volunteers	<ul style="list-style-type: none"> <li>• Inability to meet demand for scouting.</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing recruitment campaigns.</li> </ul>	<ul style="list-style-type: none"> <li>• Appointment of ADC for Adult Support.</li> </ul>
Delays or failures in Project or service development	<ul style="list-style-type: none"> <li>• Compatibility with objects, plans and priorities.</li> <li>• Funding and financial viability.</li> <li>• Project viability.</li> <li>• Skills availability.</li> </ul>	<ul style="list-style-type: none"> <li>• Project appraisal and costing procedures.</li> <li>• Authorisation procedures.</li> <li>• Monitoring and reporting procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• District Projects to be defined and identified, with named officer responsible.</li> <li>• Authorisation, including financial exposure, thru' District Exec.</li> <li>• Project officer to report to District Exec.</li> </ul>
Budgetary control and financial reporting	<ul style="list-style-type: none"> <li>• Budget does not match key objectives and priorities.</li> <li>• Decisions made on inaccurate financial projections or reporting.</li> <li>• Decisions made based on unreliable costing data.</li> <li>• Inability to meet commitments or key objectives.</li> </ul>	<ul style="list-style-type: none"> <li>• Budgets linked to business planning and objectives.</li> <li>• Timely and accurate monitoring and reporting.</li> <li>• Proper costing procedures for product or service delivery.</li> <li>• Adequate skills base to produce and interpret budgetary and financial reporting.</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of routine annual expenditure makes budgeting inappropriate except for specific projects. (see below)</li> <li>• Detailed financial report circulated at each meeting of District Exec.</li> <li>• Requests for payment to fall under "expected expenditure" or to be specifically authorised by Exec.</li> <li>• All expenditure, including claim for expenses, to be properly documented and authorised by two officers of Exec.</li> <li>• Appointment of financial officers capable of responsibility.</li> </ul>

Fund raising	<ul style="list-style-type: none"> <li>• Insufficient to meet outgoings.</li> <li>• Damage to reputation for inappropriate methods.</li> <li>• Breach of law and regulations.</li> </ul>	<ul style="list-style-type: none"> <li>• Budget for income and expenditure requirements and monitor.</li> <li>• Follow Scout Association guidance.</li> </ul>	<ul style="list-style-type: none"> <li>• Fund raising should be linked to District Projects, be “low key”, and be monitored by Project Officer, appointed by District Executive, to ensure adherence to guidelines etc.</li> </ul>
Failure to follow POR of the Scout Association	<ul style="list-style-type: none"> <li>• Invalidation of insurance cover.</li> <li>• Reputational Damage.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor compliance</li> <li>• Breaches to be reported to DC for urgent action.</li> </ul>	<ul style="list-style-type: none"> <li>• Adherence to POR is the responsibility of individuals. Use of POR should be included in training.</li> <li>• NB. Full generic Job Descriptions, guidance and e-learning modules are available for all posts from <a href="http://members.scouts.org.uk/supportresources">http://members.scouts.org.uk/supportresources</a></li> <li>• NB. District specific variations and additions to be agreed by District Executive.</li> </ul>

## **INVESTMENT POLICY**

The Trustees cautious approach to risk extends to its investments, and its reserves are only placed with highly secure, low risk funds. Day-to-day funds are kept with a “high street” bank, and cash is held for the shortest possible time before being paid into a bank.

By investing through the Scout Association and The COIF Charities Deposit Fund, the Trustees seek to benefit from their published social, ethical and environmental investment policies.

## **RESERVES POLICY**

It is the intention of the District Council to hold sufficient reserves in cash and short-term investments to:

- Meet possible short term liabilities.
- Cover any adverse phasing of income and expenditure for approved major events.
- Provide six months operating costs of the District Council and its officers.
- Ensure that the Council Training Objectives are met.
- Be able to provide “start up” or support funding for any new Scout Group or Section which meets key objectives.
- Ensure buildings, which are the responsibility of the District Council, are maintained.
- Enable short term finance is available to Scout Groups who experience a critical problem with accommodation due to the age of their building or with the tenancy of the property.
- Be able to provide initial or support funding for any specific activity which meets the District Council’s Objectives, and which may not be able to achieve short term self-financing.

## OBJECTIVES, ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

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

### District Development and Growth Plans

The District Development 5 year Plan (2018-2023) was launched in September 2018. Shortened to 'Our Plan', its main objective is described as:

*"We will support amazing leaders to deliver an inspiring programme and prepare more young people with skills for life."*

We will achieve this by:

- Using the national *#SkillsForLife* strategy for Growth, Inclusivity, Youth Shaped and Impact
- All Groups feeling that they truly belong to a wider District community
- Improving effectiveness and efficiency of District support

Our Plan included a review of a number of District services and activities and introduced a digital strategy which included the launch of the District website, *richmondscouts.org.uk* as a platform for better communication and collaboration. The website is now established as key resource for all members.

A progress update will be presented to the District Scout Council at the District Conference scheduled to take place on 13<sup>th</sup> September 2020.

### Membership

Overall Membership has remained almost static; a small increase in Youth Members has been negated by a decrease of 18 adults.

As at January	2020	2019	2018	2017	2016	2015	2014
Youth members	2,209	2,197	2,081	2,056	2,110	2,018	1,996

The number of Beaver Scouts dropped by 9.3% (the biggest fall since 2003) but the number of Scouts increased by a 9.4%, the biggest increase since 2009. Explorer Scouts saw a 4.5% growth and Cubs remained static.

The drop in Beaver Scouts reflects a similar trend in all other Districts in Greater London South West and possibly wider.

Youth Members were supported by Scout Leadership and Organisational Support volunteers as follows:

As at January	2020	2019	2018	2017	2016	2015	2014
Leadership	343	335	349	368	304	272	308
Support	201	227	161	174	93	81	87

## Programme

The District measures the quality of the Programme delivered to young people by requesting the Leaders of all Sections in all Scout Groups and Explorer Units to complete a self-assessment. All 102 Sections answer up to ten questions based the Programme best practice set by the Scout Association.

The Programme Checker exercise is repeated annually in the winter term to assess general trends and to monitor progress and in particular which Groups and which Programme areas are in need of more support.

The Checker shows that 97% of Cub Packs meet best practice by offering a minimum of 2 nights away per year and 91% of Explorer Units offer 5 or more nights away. 60% of all Sections held activities outside of their normal meeting place more than 6 times.

An area which still requires further attention is Top Awards where, overall less than 20% of Young people gain a Top Award for their Section. This continues to be area of focus for the District team.

## Adult Support

There are no vacancies in key operational roles in the District Team at this time – although new volunteers are always welcome

## Adult Training

The following training events have taken place in the District:-

Event title	No of events	No. of participants
Getting Started	5	36
Wood badge courses	8	38
Safeguarding	1	13
First Aid	6	65

This year, **50** Leaders have been awarded a Wood Badge for completing the adult training required for their Appointment.

The completion of mandatory learning (Safety, Safeguarding and GDPR) for all volunteers whose appointment requires it is actively and rigorously managed by the District Training Manager so that adults remain in compliance. This learning is offered online and is not included in the table above.

Activity Permits, including Nights Away are now similarly tracked so that Leaders have an opportunity to renew their Permit before it expires.

## **Good Service Awards**

The District Awards Panel sat 4 times this year. Its objective is to seek out members who have delivered remarkable achievements far beyond normal expectations and to submit and support nominations via the national Scout Awards scheme to formally recognise dedication and outstanding work. Consequently, these awards can be rare.

In the 12 months up to December 2019 a record amount of Good Service Awards and formal recognition from the Chief Scout were presented:

- **Chief Scout's Commendation for Good Service** – 14
- **Award for Merit** (*for outstanding service over many years*) – 21
- **Bar to the Award for Merit** (*for further outstanding service*) – 1
- **Silver Acorn** (*for specially distinguished service over many years*) - 1

## FINANCIAL REVIEW

Under POR, revised in March 2017, the District Council is directly responsible for the activities of any District Activities that it authorises, including the District Scout Shop, together with all Explorer Units, District Network and District SAS Unit. The financial records for all these have therefore been consolidated with those of the District Council in the preparation of this report.

At their meeting on November 15<sup>th</sup> 2012 the Trustees and Executive Committee of the Richmond District Scout Council, agreed to merge the Charity “6<sup>th</sup> Richmond (Lady Archers Own) Scout Group” with the Charity “Richmond upon Thames District Scout Council” .with effect from 1<sup>st</sup> April 2012. This merger was subsequently approved by the Charity Commission. The accounts have been consolidated with those of the District Council.

Major maintenance had been undertaken on the floor and on the heating system of the 6<sup>th</sup> Richmond building and a new gas boiler was installed. Appropriate Certificates have been obtained regarding the Gas and Electrical installations. During 2019 new kitchens units were fitted.

The availability of the premises, as a Nursery School during the day, having been advertised, a new tenant started on 1<sup>st</sup> September 2016. The arrangement continues satisfactorily. The rent was reviewed on September 2019 in line with the increase in RPI.

The District Executive had agreed to financially support the 23 members of the District together with two District Young Leaders and the two members of the District selected as “Service Crew” for the camp, all travelling to the USA to participate in the 2019 World Scout Jamboree.

Monies collected from the Scouts concerned, their parents and their Groups, together with the District Support, was forwarded to GLSW. This operation resulted in a surge in the financial activities of the District during 2019. The net cost to the District was £24,550, as agreed.

At their meeting in October 2018, the District Executive had agreed to transfer £100k out the bank account of 6<sup>th</sup> Richmond Scouting Centre and invest £50k in COIF Income Bonds. The remaining £50k was held in reserve, as two Scout Groups signaled that they might need short term help with their premises in the near future.

Following extensive discussions and a detailed review of their proposals, the District Executive agreed to support the construction of a new Scout Hut (Phoenix II) at Petersham and Ham by a grant of £25k and a loan of £50k, repayable over 10 years at nominal interest. These would be made available when required.

A request for help with major roof repairs to their Hut was received from 3<sup>rd</sup> Whitton, and a grant of £3k and an interest-free loan of £7k over 10 years was agreed.

Under Accounting Policy 2.2 a liability for the sum due to the Credit Card Company for the purchase of supplies for the Scout Uniform Shop in December has been raised.

In common with other parts of the Scout Association, the District Council depends on a significant number of adults giving freely of their time and expertise. The total amount of time given in 2019, similar to that in 2018, is estimated as

Management & Leadership of District Council	Support of the operation of District Council	Management & Leadership of Explorer Units	Regular Activities of Explorer Units	Overnight Camps & Activities of Explorer Units
4,200 Hours	5,300 Hours	450 Hours	1,400 Hours	260 Days

## **Independent examiner's Report to the Trustees of Richmond upon Thames District Scout Council**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> December 2019, which are set out on pages 17 to 24.

### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Chandrasih Sisodia FCCA

Isleworth

29 June 2020



# Richmond Upon Thames District Scout Council

## Balance Sheet as at

Fixed Assets	As at 31/12/19		As at 31/12/18		As at 31/12/17	
	£	£	£	£	£	£
Tangible Assets						
District HQ @ Kerswell Hall b/f	31,751		38,102		44,452	
Depreciation (straight line) over 10 Years	( 6,351)		( 6,351)		( 6,351)	
Total Tangible Assets		25,401		31,751		38,102
Investments (COIF Charities Investment Fund)						
Richmond District Scout Council	No of Units 6,210.86	104,905	89,193		42,088	
6th Richmond Scouting Centre	1,597.46	26,982	22,941		23,593	
<b>Total Fixed Assets</b>		131,887		112,134		65,681
<b>Current Assets</b>						
Badge Stock		2,333		2,983		3,100
Uniform Stock in Hand		3,286		2,845		2,963
Scout Association Short term Investment		6,569		6,541		6,508
6th Richmond Scouting Centre - Deposit Fund		26,379		26,379		26,379
Cash at bank and in hand						
District Council - Natwest Current Account	70,933		51,971		46,103	
District Council - Natwest Reserve Account	10,211		10,191		10,182	
District Council - CAF Current Account	69,262		99,682		49,986	
6th Richmond Scouting Centre - Current Account	98,511		80,403		156,847	
Explorers & Explorer Units	35,608		37,364		31,869	
Other Scout Units	16,111		19,437		15,714	
Total for Cash at bank & in hand		300,635		299,048		310,700
Accrued Income						
Current Debtors (Scout Groups)		7,000				
<b>Total Current Assets</b>		346,202		337,796		349,649
less						
<b>Total Current Liabilities</b>		1,243		( 2,349 )		829
<b>Net Current Assets</b>			344,960		335,447	348,821
<b>Net Assets</b>		<b>502,248</b>		<b>479,333</b>		<b>452,604</b>
<b>Represented by</b>						
<b>General Fund</b>						
Total B/f		368,760		341,089		311,058
6th Richmond Scouting Centre - Unrestricted Funds		89,645		89,645		89,645
Surplus/(Deficit) on Year		35,052	493,457	27,672	458,405	30,031
<b>Restricted Funds</b>						
Twickeree		5,500		5,500		5,500
International Fund				18,219		13,888
Jamboree: General Fund				( 19,373)		
Jamboree: Specific Participants				14,630		
Jamboree Fund (2023)		879				130
Vic Dominy Fund		1,400		1,100		1,500
Fund Raising		428		428		428
Gift Aid Reclaimed		214		214		214
Suspense Account		371		210		210
			8,791		20,927	
		<b>502,248</b>		<b>479,333</b>		<b>452,604</b>

Signed:

Barbara Jill Fielder  
Chairman

30th June 2020

Signed

Patrick Leopold Ducker  
Treasurer

30th June 2020

# Richmond upon Thames District Scout Council

## Statement of Financial Activities for the year ended

31st December 2019

31st December 2018

31st December 2017

	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds
<b>Movements in Cash &amp; Bank</b>									
Total Incoming Resources	235,401	136,831	98,570	151,429	124,183	27,247	120,296	114,147	6,150
Total Outgoing Resources expended in furtherance of charitable activities	232,679	114,973	117,706	164,568	136,379	28,189	88,743	83,176	5,568
Net Incoming (Outgoing) Resources	2,722	21,858	(19,136)	(13,139)	(12,197)	(942)	31,553	30,971	582
<b>Non Cash Activities</b>									
Gains (losses) on Investment Assets	19,753	19,753		(3,547)	(3,547)		5,240	5,240	
Addition to Long Term Debtors			7,000						
Addition to Investment Assets (at cost)				50,000	50,000				
Addition to Fixed Assets	-	-		-			-	-	
Depreciation of Fixed Assets	(6,351)	(6,351)		(6,351)	(6,351)		(6,351)	(6,351)	
Change in value of Stock in Hand (Badges)	(651)	(651)		(116)	(116)		(377)	(377)	
Change in value of Stock in Hand (Uniforms)	442	442		(118)	(118)		548	548	
Net Movement in Funds	22,915	35,051	(12,136)	26,730	27,672	(942)	30,613	30,031	582
<b>Funds Brought Forward</b>	<b>479,333</b>	<b>458,406</b>	<b>20,927</b>	<b>452,604</b>	<b>430,735</b>	<b>21,869</b>	<b>421,991</b>	<b>400,704</b>	<b>21,287</b>
<b>Funds Carried Forward</b>	<b>502,248</b>	<b>493,458</b>	<b>8,791</b>	<b>479,333</b>	<b>458,406</b>	<b>20,927</b>	<b>452,604</b>	<b>430,735</b>	<b>21,869</b>

**Income and Expenditure**  
**Year ending 31st December 2019**

**UNRESTRICTED FUNDS**

Gross Subscription Received  
**less** Capitation  
Refunds to Units/Groups

**Net Subscriptions**

**Voluntary Income**

Funds raising for general activities  
Donations  
Jack Petchey Awards  
Legacies etc  
Non specific grants  
Loans  
Other income

**Total Voluntary Income**

**Non Voluntary Income**

Training Fees  
Badge/Uniform Income  
less Badge/Uniform Expenditure (Shop)  
Scout Premises - Rental Income  
Scout Premises - Reimbursement of Services Cost  
Scout Premises - Occasional Use  
6th Richmond Scouting Centre  
Interest  
Investment Income  
Misc Income

**Total Non Voluntary Income**

**Total Income**

**Expenditure for General Scouting Activities**

General Activities  
St Georges Day Parade  
Purchase of Equipment  
Repair of Equipment  
Accommodation Costs  
Grants to Scout Groups  
Transfer to Vic Dominy Fund  
Transfer to International/Twickeree Fund  
Pulse  
6th Richmond Scouting Centre  
Misc Expenditure

**Total General Expenditure**

**Overhead Costs**

Indirect Costs  
Admin Costs  
District Officers Expenses  
District HQ (Kerwell Hall) Running Costs  
Insurance  
Training  
AGM & Presentation Evening  
Scout Premises - Services Cost for Reimbursement  
Scout Premises - Repairs to Premises  
Badges, Uniforms  
Donations  
Uniform & Badge Shop Costs  
I. T. Support inc OSM

**Total Overhead Costs**

**Total Expenditure**

**SURPLUS on UNRESTRICTED FUNDS**

**RESTRICTED FUNDS**

(including Designated Funds)

**Income for Specific Activities**

Twickeree  
Fund raising & transfers for International Fund  
Jamboree: General Fund (22/7/19-2/8/19)  
Jamboree:Specific Participants  
Jamboree 2023  
Loans to Scout Groups, repaid  
Vic Dominy Fund  
Gift Aid Reclaimed  
Fund raising  
Suspense Account

**Total Income for Specific Activities**

**Expenditure for Specific Activities**

Twickeree  
International Fund  
Jamboree: General Fund  
Jamboree:Specific Participants  
Jamboree 2023  
Jack Petchy Fund  
Loans to Scout Groups  
Specific Grants - Vic Dominy Fund  
Gift Aid Repaid  
Donations & Gifts from Fund Raising  
Suspense Account

**Toal Expenditure for Specific Activities**

**SURPLUS/(DEFICIT) on RESTRICTED FUNDS**

**SURPLUS/(DEFICIT) on ALL FUNDS**

Richmond upon Thames District Scout Council	
92,522.00 ( 71,402.50 )	
21,119.50	
278.95	
588.12	
867.07	
2,355.00	
5,644.00 61.87 3,156.35	
11,217.22	
33,203.79	
1,519.96	
3,200.00 400.00 5,030.92 5,644.00	
15,794.88	
102.50 471.49 231.49 1,956.45 1,369.19 4,359.01 718.67 363.64 991.81 5,009.79	
15,574.04	
31,368.92	
1,834.87	
98,570.04	
117,706.23	
( 19,136.19 )	
( 17,301.32 )	

Richmond upon Thames District Consolidated Total	
118,960.45 ( 82,548.50 ) ( 1,248.00 )	
35,163.95	
30,392.46 478.95 500.00	
3,778.41	
35,149.82	
2,955.00 26,449.67 ( 21,717.06 ) 25,666.64 1,126.24	
5,644.00 248.28 3,968.17 459.25	
44,800.19	
115,113.96	
45,757.45	
1,237.33	
3,007.96 3,200.00 400.00 5,030.92	
5,644.00 204.31	
64,481.97	
153.01 681.15 231.49 1,956.45 1,369.19 4,983.96 718.67 1,436.65 6,689.35 4,240.45 25.00 991.81 5,296.88	
28,774.06	
93,256.03	
21,857.93	
98,570.04	
117,706.23	
( 19,136.19 )	
2,721.74	

# **RICHMOND upon THAMES DISTRICT SCOUT COUNCIL**

## **Notes to the accounts**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity Law and Scout Association Regulations require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the District Council and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Scout District will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the District Council and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the District Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **1. Basis of Preparation**

#### **1.1 Basis of accounting**

The financial statements have been prepared in accordance with applicable Accounting Standards including the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', with the Charities Act 1993 and under the historical cost accounting rules (except that investments are shown at market value)

#### **1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

### **2. Accounting policies**

*These accounting policies have been applied by the charity*

#### **2.1 Income**

##### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fund raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA when they have been received from HMRC

##### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

##### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts if their value is in excess of £500 and only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

The value of the portacabins, donated by the Borough and used as a basis for the new HQ has not been included as their value, as received, is impossible to determine

#### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material (above £500). The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **Investment income**

This is included in the accounts when received

#### **Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **2.2 Expenditure And Liabilities**

#### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### **Depreciation**

Depreciation is calculated to write off the cost of all tangible fixed assets, in equal annual instalments over their useful lives, normally estimated at 3 years, from the time when the asset was first brought into use. Because the new HQ is likely to be used for a period longer than other, smaller, items, the cost will be depreciated over a period of ten years.

#### **Governance costs**

Include costs of the preparation and/or examination of statutory accounts and cost of any legal advice to trustees on governance or constitutional matters.

## **2.3 Assets**

#### **Tangible fixed assets for use by charity**

Tangible Fixed Assets refers to the new HQ at Kerswell Hall, tentage, cooking facilities for camping, IT equipment and associated items.

These are capitalised if they can be used for more than one year, and cost at least £500. Assets are capitalised where the cost of purchase exceeds £2,000. They are valued at cost or value to the charity on receipt.

#### **Investments Capital**

The charity presently holds investments only as Income Units in COIF Charity Funds, managed by CCLA. These are valued daily by CCLA, and their value at the date of the Balance Sheet taken from published sources

As at 31<sup>st</sup> December 2019 the amounts involved were  
In the name of Richmond District Scout Council

in the name of 6<sup>th</sup> Richmond (Lady Archers Own) Scout Group

<b>No. of Units Held</b>	<b>Value per Unit p</b>
<b>6,210.86</b>	<b>1689.06</b>
<b>1,597.46</b>	<b>1689.06</b>

#### **Funds**

##### **Unrestricted Funds**

The Net Assets of charity are represented by the following funds:

These may be used for any purpose in connection with the Charities' stated aims and objectives.

##### **Restricted Funds**

Funds raised, or donated for a specified purpose may only be used in furtherance of that objective unless the donors' permission or the approval of the Charity Commissioners has been obtained.

#### **Badges Stock and Uniform Stock**

These are valued at the lower of cost or market value.

### 3. Details of certain items of expenditure

#### 3.1 Trustee expenses

Details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees.

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

2019	2018
4	7
Travel costs, telephone, uniform & badges	Travel costs, telephone, uniform & badges
£664	£231

The variation in the amount of expenses paid to Trustees stems from the irregularity and dates at which reimbursement is claimed.

#### 3.2 Fees for examination or audit of the accounts

As in previous years, the Independent Examiner makes no charge for the examination of the accounts.

Independent Examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

2019 £	2018 £
NONE	NONE
NONE	NONE

### 4. Debtors and Creditors

There were no material debtors or creditors as at the date of the Balance Sheet.

### 5. Prepayments & Accruals

In accordance with the applicable Accounting Standards, the Accounts are prepared on an Accruals basis. Where they were material (more than £500) accrued expenditure or income as at the date of the Balance Sheet these have been included.

### 6. Employers Remuneration and Consequent Liabilities

The District Council does not have any paid employees. Therefore it has no liability in respect of salaries, redundancy payments, Income Tax, National Insurance or Pension payments.

### 7. Transaction with Related Parties

The District Council receives funds from Scout Groups within the area that it administers in respect of Subscriptions, sale of Badges, Uniforms and similar items and the provision of facilities.

The District Council pays funds to the Scout Association, Greater London South West and other Scout Councils and Groups in respect of Capitation, purchase of badges and similar items and payment for facilities.

There were no material transactions with other related parties during 2019

## 8. Grants & Donations

The District Council does not make grants to organisations other than to Scout Groups within the district.

## 9. Richmond District Scout Shop

The District Scout Shop sources and supplies Scout Badges, bespoke badges and elements of Scout Uniforms to Scouts, Groups and Explorer Units within the Richmond District, and, occasionally, to those in other Districts. The surplus generated is transferred to the funds of the District Council, half to general funds and half to the International Fund. The total amounts transferred were:

2020	2018	2017	2016	2015	2014	2013
£5,500	£5,500	£5,500	£ 5,000	£ 5,000	£ 5,000	£ 5,000

## 10. Fixed Assets

### Tangible assets

#### Cost (New HQ)

As at 1st January 2013

Additions 2014

**As at 31<sup>st</sup> December 2014**

#### Depreciation

As at 1st January 2019

Charge for year

**As at 31<sup>st</sup> December 2019**

Net book value

1<sup>st</sup> January 2019

31<sup>st</sup> December 2019

Buildings	Equipment	Total
£	£	£
37,997		37,997
25,508		25,508
<b>63,505</b>		<b>63,505</b>
<b>31,751</b>		<b>31,751</b>
6,351		6,351
<b>38,102</b>		<b>38,102</b>
<b>31,751</b>		<b>31,751</b>
<b>25,401</b>		<b>25,401</b>

## 11. Investments

### COIF Charity Funds

in the name of

Opening Value at 1 January 2019

Change in value

Valuation Balance at 31<sup>st</sup> December 2019

Richmond District Scout Council	6 <sup>th</sup> Richmond (Lady Archers Own) Scout Group	Total
£	£	£
<b>89,193</b>	<b>22,941</b>	<b>112,134</b>
<b>15,712</b>	<b>4,041</b>	<b>19,753</b>
<b>104,905</b>	<b>26,982</b>	<b>131,887</b>

## 12. Funds Held

<b>Fund Name</b>	<b>Restricted/ Unrestricted</b>	<b>Purpose and Restrictions</b>
Twickeree	Restricted	To pay towards major events and/or District camps in future years
International Fund	Restricted	To support financially visits by Scouts from within the District to Jamborees and similar events connected with International Scouting held outside the UK. Additional funds are agreed by the District Council, and supplemented from the surplus of Uniform and Badge sales
Jamboree: USA 2019	Restricted	To collect funds to pay for the costs of members of the District visiting International Jamborees. Incoming funds are raised or donated by the participants ..
International Camp:	Restricted	As part of the Council's policy to support visits to International Scouting Events and Camps, to collect funds to pay for the costs of members of the District to visit camps in other countries.
Vic Dominy Fund	Restricted	Fund started by, and maintained in memory of Vic Dominy to enable District to financially support attendance at Camp of Scouts who might otherwise be unable to fund the costs. Expenditure is authorized by the Chairman, who reports, without details, to the District Council. The Fund is "topped up" with the agreement of the members at the AGM.
Gift Aid Reclaimed	Restricted	Gift Aid reclaimed on behalf of specific Scout Groups within the District and passed onto them.
Fund Raising	Restricted	For donation to charity specified at the time.
Suspense Account	Restricted	Funds credited in error

## 13. Movement of Major Funds

<b>Fund Name</b>	<b>Balance brought forward</b>	<b>Incoming funds during year</b>	<b>Outgoing resources during year</b>	<b>Fund balances carried forward</b>
	£	£	£	£
<b>Twickeree</b>	<b>5,500</b>	<b>-</b>		<b>5,500</b>
<b>International Fund</b>	<b>18,219</b>	<b>30,443</b>	<b>48,662</b>	<b>-</b>
<b>Jamboree: USA 2019 General Fund</b>	<b>(19,374)</b>	<b>51,028</b>	<b>31,655</b>	<b>-</b>
<b>Jamboree: Specific Participants</b>	<b>14,630</b>	<b>12,436</b>	<b>27,066</b>	<b>-</b>
<b>Jamboree: 2023</b>		<b>879</b>		<b>878</b>
<b>Loans to Scout Groups</b>			<b>7,000</b>	<b>(7,000)</b>
<b>Vic Dominy Fund</b>	<b>1,100</b>	<b>400</b>	<b>100</b>	<b>1,400</b>
<b>Gift Aid Reclaimed</b>	<b>214</b>	<b>2,665</b>	<b>2,665</b>	<b>214</b>
<b>Fund Raising</b>	<b>428</b>	<b>558</b>	<b>558</b>	<b>428</b>
<b>Suspense Account</b>	<b>210</b>	<b>161</b>	<b>-</b>	<b>371</b>
<b>Total</b>	<b>20,927</b>	<b>98,570</b>	<b>117,706</b>	<b>1,791</b>